G. R. S. IX-5]

Previous references.

S. F. 15-15 B. dated 16 1917-18
S. F. 12-15 B. " 24731, B. 2146 (S. F.)

Later references.

S-F 22-17 B. 1, 5 + 8, B. Sept. 18

S-F 3A 41-18 B. 1, B. Dec. 18.

G.F. 27/919 & 32435.

Eq. F 27-18 Sl. 47 + 58 B. March 1919.

Eq. F 22-20-8+11
Eq. F 20-W-125+126
CD. 126-21-142
Eq. F. 4-22-111
CB 235-15-125
CD. 41-21-3
Eq. F 12-41 & 4, 13, 113.

Serial Nos. 3 to 5

File No. 92-17

Serial Nos. 3 to 5

P. 98 (E)

GENERAL AND REVENUE SECRETARIAT.

Part B for March 1918

SUBJECT.

Proposals for the revision of the Comptroller Office—

S 63

To
The Financial Secy
Other Secretaries to Govt.
The Comptroller
" Chief Engineer & P. C. Secy to G
Other Heads of Depts
Mr Datta, Special Officer—
No. FD 4613-52 dated 26-2-1918.

WD 88—GPB—50,000—24-7-16

Sanctions the scheme and directs that the relative position of the several officials of the different Branches amalgamated be determined in accordance with the proposals submitted for orders

G. R. S. III—1] 1917-18

GENERAL AND REVENUE SECRETARIAT

(S.F.)

NOTES.

File No.. 92-17

FILE HEADING.

Proposals for the revision of the Comptroller's Office.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

WD 1232—GPB—20,000—18-11-18

L.P.J.O

(For Disposal at a Meeting)

No. C. 256

28/1/1918

GENERAL AND REVENUE SECRETARIAT

COUNCIL MATTER.

SUBJECT.

Clause x of the schedule)

Proposals for the revision of the Comptroller's office.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

C S Balasundaram

28th January 1918

Chief Secretary to Government.

Extraordinary Member of Council.

29.1.18.

First Member of Council. Seen

Second Member of Council. Seen.

WD 2670—GPB—1,000—11-5-17

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat.

F. & I. File No. 92 of 1917.

Comptroller's office reorganisation case

Serial No.

In regard to the reorganization of the Comptroller's Office, the Finance committee have resolved among other things that Mr. Datta's proposals in para 50, 51 and 53 of his note may be approved. Personally I am inclinéd to agree with the Committee's recommendation in the interest of the officials of the account department. Yet I wish to bring to the notice of Government that the proposal that the accounts staff of temporary divisions should consist of permanent hands will, if sanctioned, form an inconvenient -- precedent as in course of time the concession may have to be extended to other services. (vide my remarks on page 8 of my note i. 1.10.17 against para 51.) The result will be that the pension charges will swell and there will be increase in leave allowances. The Chief Engineer is already urging that the temporary establishment in his office should be made permanent though the Dewan Saheb has noted in connection with the revision of his office that the additional expenditure should be distributed between the permanent and temporary establishments.

2. In the draft order put up the financial effect of the reorganization has not been -- stated. It would be well to add another -- para for this.

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

(3/2)

G. R. S. III-2.

General and Revenue Secretariat.

Fd Mis No 227 of 17.

C. 7 File No. 92 of 1917.

Serial No.

I would therefore suggest

(a) that when the draft is considered in council the question of making the accounts staff of the several temporary P.W. Divisions permanent, may receive special attention

(b) a para stating the additional permanent expenditure involved may be inserted at the end of the draft.

20/11/17

1st Member)

1998 23/11

(a). This will be noted

(b) This may be done before the draft is placed for consideration in Council. Perhaps the Comptroller would like to see the draft

23/11

Secy).

18. 23/11

To Chief Secy with compliments

25/11 1826/11

Constt.

Please furnish a draft para (b).

26/11

Chief Secy) Vide draft

26/11

Issue

XXX.

Today 1827-11-17

NOTE—Contn. sheet.

C 256.

(4)

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | S.P. File No. 92 of 1917. 3

Serial No.

Letter from Comptr received today furnishing the information is put up in triplicate.

The increase in permanent cost is Rs 1239-5-6 per annum.

The decrease in temporary cost is Rs 1284-8-0

Net saving 45-2-6 per annum

1239-13-4

123

44-10-8 entered in Mr Dalton's Establishment.

Chief Secy). 18
22.12.17.

The file is submitted to the Dewan for perusal. The case is included in the Council agenda for the next meeting.

CBJ
5/1/18

Dewan

3490
7.1.18

Secy 4/1
9.1.18

Sub to Dewan for perusal, before it is brought up at a meeting of Council.

CBJ
24/1/18

3778
21.1.18

Secy
22.1.18.

CBJ

NOTE—Contn. sheet.

(65)

Extract from the Proceedings of the 440th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 7th February *19*18.

15. Subject.-Clause x of the Schedule.

Revision of the Comptroller's Office.

OPINION OF THE COUNCIL.

The proposals for revision, as in the draft order, may be approved.

Note.- A date may be fixed for submission of proposals by the Committee.

Sd. M. Visvesvaraya,
DEWAN OF MYSORE.

"EXTRACT"

C S Balasundaram Iyengar

Chief Secretary to Government.

GRSM. 508

(15)

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

S.F. File No. 92 of 1917.

Serial No.

To the Assistant Secretary, Branch II,

for kindly submitting the file to the First Member of Council with a draft Final Note.

8/2/18

Submitted to Fin. member) with D. F. N

The time limit may be fixed 18
at 1 month from issue of order 8-2-18.
for which sanction of recommendations of the Committee. 9

2734
9.2.18

18 Yes. 9.2

Fair final note signed (copies 1st member's
is put up.

4217
11.2.18

M
9/2/18 Dewan) with D. F. N

18
9.2.18

NOTE—Contn. sheet.

P.T.O.

Final Note by the Second Member of Council.

Subject:—

Revision of the Comptroller's Office.

In September 1915 the Comptroller submitted certain proposals for the revision of his office to cope with increase of work.

2. As the additional expenditure involved in the proposed revision was about Rs.46,800 per annum, the matter required detailed examination.

3. This question was among others referred to the Special Officer, Mr. Datta, for investigation and submission of suitable recommendations.

4. That officer submitted a comprehensive note on the re-organization of the Account Department and as a result of the amalgamation of the Civil and Public Works branches of the Comptroller's Office sanctioned in G.O. dated 22nd June 1917, and of other reforms in account procedure adopted on his recommendations, Mr. Datta was able to submit a scheme of revision, which has been concurred in by the present Comptroller, Mr. M.N. Krishna Rao, with no increase of cost to Government and with a net saving of Rs.536 per annum.

5. The Financial Secretary, Mr. Chakravarti, whose opinion was then invited suggested some suitable modifications in Mr. Datta's scheme, and recommended that, in view to obviate possible hardship in effecting the complete amalgamation of the Civil and Public Works branches of the office, a Committee of Account officers should be appointed to fix the pay and position of each individual according to well defined principles and submit recommenda-

8

recommendations to Government for final approval.

6. The subject was very carefully considered by the Committee of the two Members of Council at Mysore on 20th October 1917 and they resolved that the scheme of re-organization of the Comptroller's Office and staff proposed by Mr. Datta may be approved subject to modifications and remarks as in the appended extract of Proceedings.

—do—

7. The draft order prepared in accordance with the opinion of the two Members of Council and scrutinised by Mr. Datta, was placed before the Council for consideration in more than one sitting.

Draft for approval

8. The Council have in their meeting on the 7th instant resolved that the proposals for revision, as in the draft order may be approved.

Para 4 of office Note

9. The main features of the re-organization now proposed to be sanctioned are,

(1). the complete amalgamation of the Civil and Public Works branches of the Account office into one establishment, divided into 4 classes viz., the gazetted staff, the subordinate account service, the account service and the clerical service.

(2). provision for the systematic training of gazetted officers, superintendents, as well as accountants and clerks.

(3). Reduction in the number of the gazetted staff by 2 officers, and the creation of a second Deputy Comptrollership with a view to improve the prospects of the officers in the Account Department and to hold charge of the expanding Railway Audit branch.

d

9

Page 9 of draft for approval

10. The financial effect of the scheme of revision as agreed to by the Council involves a net addition to the permanent cost of about Rs.15,772 per annum with a corresponding reduction in the cost of temporary establishment of almost an equal amount.

11. As the proposals are calculated to materially improve the efficiency of the Audit and Account Department, the draft order sanctioning them may be approved.

9th February 1918.

Member of Council.

9.2.18.

Submitted to His Highness.

I submit herewith a Final Note by the Second Member of Council on the subject of revision of the Comptroller's office for His Highness' gracious approval.

M. V. Bhowmagg

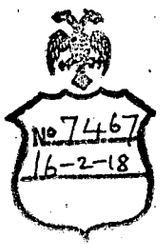
16th Dec 1918

C.U.S. 11

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Revision of the Comptroller's Office.



948

Order.

~~KRW~~

19|2|18

Fin Secy

20.2.18

Issue ad-annt to Salaries Rules 18/25.2.18

Dy Secy 25.2.

U.S. 21.2.18.

WD 1233—GPB—60,000—1-12-16—S.

12

G. R. S. III-2]

General and Revenue Secretariat.

File No. 92 of 1917.

Serial No. 3

To The Financial Secretary
Other Secretaries to Govt
The Comptroller
The Chief Engineer & Secretary to Govt
Other Heads of Depts
Mr Datta, Special Officer.

No 46/3-5-2 dy 26. 2. 18.

Sanctions the Scheme and directs that the relative position of the several officials of the different branches amalgamated be determined by Committee and the proposals submitted for orders within a month.

4 From the Comptroller No 46 & 4, D. 18.

States that on account of the Budget Session it will not be possible for him to submit the proposals within the time required but that he will try to do it as early as possible and that in the meantime the Claims & credit of the establishment will be regulated according to the old scale.

Submit with draft approving.

TVR
8/3. (1st member). 15 13.3.18.

Draft approved by the 1st member
15/3/18

NOTE—Contn. sheet 3198 15/3.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | S. Pl. File No. 92 of 1917.

Serial No.	
5	To The Comptroller No 7L 5013 dated 18-3-1918 Approving of the proposal reptg ~~[illegible]~~

NOTE—Contn. sheet.

No. 42

REORGANISATION OF THE COMPTROLLER'S OFFICE.

No. 42.

REORGANISATION OF THE COMPTROLLER'S OFFICE.

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SUMMARY.

I have reported to Government more than once before, that the Comptroller's Office was in an unsatisfactory condition and that there were very heavy arrears. Considerable progress has been made in bringing up these arrears, but there are large arrears still. Arrangements have been made to bring these up by the 31st of October next, except in regard to the reconciliation of some of the Debt head balances, which require investigation into the accounts of years past. These investigations are being made and in the meantime suitable steps have been taken to prevent the balances of future transactions getting into the same confusion again. The completion of the investigation of the old balances will take some time but I have impressed upon the Comptroller the necessity of pursuing the work vigourously and bringing it to a successful conclusion as soon as possible, say within 6 months.

2. The causes of the present unsatisfactory condition of the office are:—

(*a*) Want of satisfactory arrangements for giving a proper training to Gazetted Officers, Superintendents and clerks.

(*b*) The Sub-division of the office into an exceptionally large number of sections necessitating the employment of a large number of Gazetted Officers and a still larger number of Superintendents though there were not a sufficient number of men in the office properly qualified to undertake these duties. The inevitable effect has been a want of discipline in the Office.

(*c*) The employment of a large number of temporary men on very small pay, *viz.*, Rs. 20 and Rs. 25, without any previous training.

(*d*) The want of a periodical report to Government by the Comptroller of the state of work in his office. No importance has been attached in the past to due dates and no report of the state of work having been required, even the Comptroller could not have been aware of the heavy arrears which had accumulated in his office.

3. I have suggested remedies for all these. I have proposed special arrangements for the training of Gazetted Officers, Superintendents as well as clerks. The number of sections has been reduced by amalgamating the Civil and Public Works accounts work which was hitherto done in two distinct branches and have suggested means by which no temporary clerks will be employed in the office in future except in regard to Railway Construction Accounts. As the amount of Capital Expenditure is likely to fluctuate from year to year substantially, I do not consider it to be desirable to make this part of the establishment permanent. I have provided for a suitable number of apprentices for training both as clerks and as Superintendents and if the proposals are accepted, it will not be necessary in future to entrust any one with responsible work unless he has had a previous training in the office.

4. I shall prescribe monthly reports to be submitted to Government by the Comptroller about the state of work in his office. This will enable the Comptroller and the Government to keep a strict watch over the accumulation of arrears again in future.

5. I shall submit another note about the returns which should in future be received by the Comptroller from other officers and those which he should submit to Government and other officers as also the due dates in each case. In many cases specially those connected with the compilation of the monthly and annual accounts the due dates should be substantially advanced.

6. The reports and statements by which Government should be kept informed of the progress of Revenue and Expenditure of the State, have also been prescribed.

7. I propose the sub-division of the whole establishment required by the Comptroller into 4 different classes:—

1. The Gazetted Staff.
2. The Subordinate Account Service.
3. The Accountants Service.
4. The Clerical Service.

Present				Proposed			
Rank and Pay		No.	Cost	Rank and Pay		No.	Cost
			Rs.				Rs.
Permanent and Temporary.				PERMANENT.			
				Subordinate Account Service.			
Examiners	150-10-200 ...	1	187½				
Do	100-10-150 ...	5	687½				
Do	100-150 ...	1	150	Superintendents—			
Asst. Examiners	70-5-100 ...	10	920	I Grade	250 ...	2	500
Accountants	140-10-200 ...	2	368	II ,,	200 ...	2	400
Do	100-5-130 ...	4	495	III ,,	175 ...	4	700
Treasurer	100 ...	1	100	IV ,,	150 ...	4	600
Accountants	80-100 ...	2	200	V ,,	125 ...	5	625
Do	75-5-100 ...	16	1,500	VI ,,	100 ...	2	200
Do	60-5-85 ...	1	78¾		Total ...	19	3,025
Accounts clerks	50-70 ...	4	280				
Accountants	50-4-70 ...	19	1,235	Accountants—			
Do	50-3-65 ...	21	1,286¼	I Grade	100 ...	10	1,000
Accounts clerks	50 ...	13	650	II ,,	90 ...	11	990
Accounts clerks and Cashiers	30-50.	4	200	III ,,	80 ...	12	960
				IV ,,	70 ...	15	1,050
Accounts clerks	30-3-45 ...	49	2,021¼	V ,,	60 ...	18	1,080
Shroffs	30-1-35 ...	1	33¾		Total ...	66	5,080
Accounts clerks and Cashiers	40.	26	1,040				
Accounts clerks	35 ...	9	315	Clerical Service—			
Do	30 ...	37	1,110	I Grade	60 ...	6	360
Shroffs	25-1-30 ...	1	28¾	II ,,	55 ...	9	495
Accountants and Accounts clerks	25.	48	1,200	III ,,	50 ...	13	650
				IV ,,	45 ...	18	810
Accountants and Accounts clerks	20.	39	780	V ,,	40 ...	24	960
				VI ,,	35 ...	30	1,050
Asst. Accountants	15 ...	5	75	VII ,,	30 ...	36	1,080
Do	10-1-15 ...	1	13¾	VIII ,,	25 ...	10	250
Accounts clerks	25-35 ...	4	140		Total ...	146	5,655
Accounts clerks and Cashiers	40-50.	4	200				
				Apprentices	25 ...	10	250
Local and conveyance allowance	...		510¾				
				Shroffs— I Grade	30 ...	1	30
Total	...	328	15,806¼	,, II ,,	25 ...	2	50
				,, III ,,	20 ...	2	40
					Total ...	5	120
				Local allowance to the Accountant and Accounts clerks at Sivasamudram	...	...	27
					Total ...	246	14,157
				TEMPORARY.			
				Krishnaraj Sagar Works.			
				Accountant	150 ...	1	150
				Accountants	100 ...	1	100
				Do	90 ...	1	90
				Do	80 ...	1	80
				Do	70 ...	1	70
				Do	60 ...	2	120
				Accounts clerks	50 ...	2	100
				Do	40 ...	5	200
				Do	35 ...	1	35
				Do	30 ...	13	390
				Shroffs	30 ...	1	30
				Local allowance	...	...	293
					Total ...	29	1,658

SUMMARY.

I have reported to Government more than once before, that the Comptroller's Office was in an unsatisfactory condition and that there were very heavy arrears. Considerable progress has been made in bringing up these arrears, but there are large arrears still. Arrangements have been made to bring these up by the 31st of October next, except in regard to the reconciliation of some of the Debt head balances, which require investigation into the accounts of years past. These investigations are being made and in the meantime suitable steps have been taken to prevent the balances of future transactions getting into the same confusion again. The completion of the investigation of the old balances will take some time but I have impressed upon the Comptroller the necessity of pursuing the work vigourously and bringing it to a successful conclusion as soon as possible, say within 6 months.

2. The causes of the present unsatisfactory condition of the office are:—

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(*b*) The Sub-division of the office into an exceptionally large number of sections necessitating the employment of a large number of Gazetted Officers and a still larger number of Superintendents though there were not a sufficient number of men in the office properly qualified to undertake these duties. The inevitable effect has been a want of discipline in the Office.

(*c*) The employment of a large number of temporary men on very small pay, *viz.*, Rs. 20 and Rs. 25, without any previous training.

(*d*) The want of a periodical report to Government by the Comptroller of the state of work in his office. No importance has been attached in the past to due dates and no report of the state of work having been required, even the Comptroller could not have been aware of the heavy arrears which had accumulated in his office.

3. I have suggested remedies for all these. I have proposed special arrangements for the training of Gazetted Officers, Superintendents as well as clerks. The number of sections has been reduced by amalgamating the Civil and Public Works accounts work which was hitherto done in two distinct branches and have suggested means by which no temporary clerks will be employed in the office in future except in regard to Railway Construction Accounts. As the amount of Capital Expenditure is likely to fluctuate from year to year substantially, I do not consider it to be desirable to make this part of the establishment permanent. I have provided for a suitable number of apprentices for training both as clerks and as Superintendents and if the proposals are accepted, it will not be necessary in future to entrust any one with responsible work unless he has had a previous training in the office.

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6. The reports and statements by which Government should be kept informed of the progress of Revenue and Expenditure of the State, have also been prescribed.

7. I propose the sub-division of the whole establishment required by the Comptroller into 4 different classes:—

1. The Gazetted Staff.
2. The Subordinate Account Service.
3. The Accountants Service.
4. The Clerical Service.

Present				Proposed			
Rank and Pay		No.	Cost	Rank and Pay		No.	Cost
			Rs.	PERMANENT.			Rs.
Permanent and Temporary.							
				Subordinate Account Service.			
Examiners	150-10-200 ...	1	187½				
Do	100-10-150 ...	5	687½	Superintendents—			
Do	100-150 ...	1	150	I Grade	250 ...	2	500
Asst. Examiners	70-5-100 ...	10	920	II ,,	200 ...	2	400
Accountants	140-10-200 ...	2	368	III ,,	175 ...	4	700
Do	100-5-130 ...	4	495	IV ,,	150 ...	4	600
Treasurer	100 ...	1	100	V ,,	125 ...	5	625
Accountants	80-100 ...	2	200	VI ,,	100 ...	2	200
Do	75-5-100 ...	16	1,500				
Do	60-5-85 ...	1	78¾		Total ...	19	3,025
Accounts clerks	50-70 ...	4	280				
Accountants	50-4-70 ...	19	1,235	Accountants—			
Do	50-3-65 ...	21	1,286¼	I Grade	100 ...	10	1,000
Accounts clerks	50 ...	13	650	II ,,	90 ...	11	990
Accounts clerks and Cashiers	30-50.	4	200	III ,,	80 ...	12	960
				IV ,,	70 ...	15	1,050
Accounts clerks	30-3-45 ...	49	2,021¼	V ,,	60 ...	18	1,080
Shroffs	30-1-35 ...	1	33¾				
Accounts clerks and Cashiers	40.	26	1,040		Total ...	66	5,080
Accounts clerks	35 ...	9	315				
Do	30 ...	37	1,110	Clerical Service—			
Shroffs	25-1-30 ...	1	28¾	I Grade	60 ...	6	360
Accountants and Accounts clerks	25.	48	1,200	II ,,	55 ...	9	495
				III ,,	50 ...	13	650
				IV ,,	45 ...	18	810
Accountants and Accounts clerks	20.	39	780	V ,,	40 ...	24	960
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				,, II ,,	25 ...	2	50
				,, III ,,	20 ...	2	40
					Total ...	5	120
				Local allowance to the Accountant and Accounts clerks at Sivasamudram	...	...	27
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				TEMPORARY.			
				Krishnaraj Sagar Works.			
				Accountant	... 150 ...	1	150
				Accountants	... 100 ...	1	100
				Do	... 90 ...	1	90
				Do	... 80 ...	1	80
				Do	... 70 ...	1	70
				Do	... 60 ...	2	120
				Accounts clerks	... 50 ...	2	100
				Do	... 40 ...	5	200
				Do	... 35 ...	1	35
				Do	... 30 ...	13	390
				Shroffs	... 30 ...	1	30
				Local allowance	...	...	293
					Total ...	29	1,658

Present			Proposed		
Rank and Pay	No.	Cost	Rank and Pay	No.	Cost
Brought forward ...	328	15,806¼	*Railway Construction.*		Rs.
			Rs.		
			Superintendent ... 150 ...	1	150
			Accountant ... 100 ...	1	100
			Accountant ... 90 ...	1	90
			Do ... 80 ...	1	80
			Do ... 70 ...	1	70
			Do ... 60 ...	2	120
			Accounts clerks ... 50 ...	3	150
			Do ... 40 ...	4	160
			Do ... 35 ...	4	140
Monthly average expenditure from lump sum grant ...		333⅓	Do ... 30 ...	5	150
Average cost of leave allowances		600	Total ...	23	1,210
Total Ministerial Establishment	328	16,739 7/12	Total Ministerial Establishment	298	17,025
			PERMANENT.		
Menial Establishment—			*Menial Establishment.*		
Mutchi and Book-binder 18 ...	1	18	Jamadar ... 14 ...	1	14
Do 12-1-16...	1	15	Daffedars ... 12 ...	2	24
Do 15 ...	2	30	Peons ... 11 ...	3	33
Mutchi ... 12 ...	1	12	Peons ... 10 ...	4	40
Dafterbund ... 11 ...	1	11	Peons ... 9 ...	8	72
Do ... 10-1-15...	1	13¾	Peons ... 8 ...	21	168
Do ... 10 ...	1	10	Attenders ... 18 ...	2	36
Jamadar ... 14 ...	1	14	Attenders ... 16 ...	3	48
Daffedar ... 12 ...	1	12	Attenders ... 14 ...	6	84
Do ... 10 ...	1	10	Book-binder ... 15 ...	1	15
Do ... 8 ...	1	8	Sweeper ... 6 ...	3	18
Dalayet ... 10 ...	1	10	Gollar ... 12 ...	1	12
Do ... 8 ...	3	24	Gollar ... 10 ...	1	10
Peons ... 8 ...	11	88	Gollars ... 9 ...	2	18
Do ... 7 ...	38	266			
Do ... 6 ...	4	24	Total ...	58	592
Sweeper and Watchman 7 ...	1	7			
Scavenger and sweeper 6 ...	2	12	TEMPORARY.		
Gollar .... 10 ...	1	10			
Gollars ... 7 ...	4	28	*Railway Construction.*		
			Attender ... 14 ...	1	14
Total Menial Establishment ...	77	622¾	Total Menial Establishment ...	59	606
Grand Total ...	405	17,362 5 4	Grand Total ...	357	17,631

21. At present, there are almost innumerable grades most of which are on progressive pay and many of which overlap each other. In consequence of these large number of grades, the promotions and reversions which have to be ordered by the Comptroller every month for filling up both permanent and temporary vacancies, give endless trouble to him. I have proposed only a few grades, all on fixed pay.

22. The financial effect of my proposals as compared with the present cost is a net extra expenditure of Rs 285-6-8 a month on account of the ministerial establishment or Rs. 3,425 per annum and a net saving of Rs. 16-12-0 a month or Rs. 201 per annum in the cost of the menial establishment. As mentioned above, there will also be a saving of Rs. 313-5-4 per month or Rs. 3,760 per annum on the present cost of the Gazetted staff. In the aggregate, there will be a net saving of Rs. 44-10-8 per month or Rs. 536 per annum.

23. In September 1915, the Comptroller submitted proposals for the revision of establishment and asked for the appointment of 33 additional clerks, 6 literate attenders and 12 additional menials at a total additional expenditure of Rs. 46,836 per annum. The result of the re-organisation proposed by me is therefore that not only will no portion of the large extra expenditure proposed by the Comptroller not be required, but there will be a small saving on the present cost.

24. There are a large number of men also who have put in long temporary service Such of these men as are confirmed in consequence of the re-organisation should be allowed to count their previous service towards pension. This is a concession to which they are entitled in justice and fairness.

25. I have gone so carefully into the details of the work that I feel confident that the establishment which I have proposed is ample for the work to be performed. In determining the strength, of the establishment required, I have made full allowance for the fact that a fair percentage of the men now employed in the office are not quite up to the mark and are not capable of turning out as much work as may be expected from a more intelligent class of men. The establishment which I have proposed is accordingly on a more liberal scale than is ordinarily allowed in British Indian Account Offices.

REORGANISATION OF THE COMPTROLLER'S OFFICE.

In a D. O. dated 12th March 1917 to the Dewan I reported as follows:—

"The work of the Comptroller's Office has not been conducted on proper lines, resulting in chaos in the accounts of the State. Audit has not been effective as audit objections have not been pursued with zeal and energy. Advances have not been promptly recovered or adjusted, and proper records have not been maintained of the advances, deposits and remittance transactions, and the balances under most of the large number of heads comprising them are now found to be incapable of verification, that is, complete details of the amounts making up the balances are not available and there is no guarantee that the balances are correct. The amounts of deposits repayable and the advances actually recoverable are not therefore correctly known."

Present unsatisfactory condition of the office.

2. Since then I have reported to Government in other notes that the condition of the Comptroller's Office was very unsatisfactory and that the work was in heavy arrears. I have been busy for some time now in revising the lax procedure hitherto followed by the office and I am glad to say that considerable progress has been made in bringing regularity where chaos prevailed before and in bringing up the arrears. The work was in a chronic state of arrears and though by revising and simplifying the procedure and inducing the men to take greater interest in their work, a considerable part of the arrears has been brought up, much still remains to be done. The audit work in almost all the branches is still in heavy arrears. The accounts for June have not yet been completed though they should have been finished by the beginning of August, while the accounts of July and the 1st list of August which have already been received have not yet been practically touched. The following are the details of the present arrears in the various Sections:—

Arrears in the office.

Items of work	Arrears
Treasury Account Department.	
Auditing of Establishment, contingencies and miscellaneous bills.	I and II lists for June for Mysore. I and II lists for July for 7 districts and I list for August for all districts.
Objection memos	June for Mysore, July for 7 districts and I list for August for 8 districts.
Objection books	May, 1 district, June and July, all districts.
Broad sheets	Broad sheets, May, June and July 1917.
Compilation of accounts	July accounts and those of 2nd list of August.
Review of audit	July 1917 and I list August.
Review of objection books	May, 3 districts June and July for all districts.
Posting of scale registers	Officers on Provincial scale:— Police, completed till February 1917. Excise and Registration, completed till April 1917.
Audit of countersigned bills	May, 1 district, June 6 districts and July all districts.
Filing of vouchers	3 districts from September 1916, 4 districts from December 1916 and 1 district from April 1917.
Filing of correspondence	Not sent to records for a long time.
Compilation of Disburser's statement ...	Compilation for June and July 1917.
Despatch of Departmental Returns ...	Returns for May and June 1917.
Forest.	
Auditing vouchers	June 1917, 8 districts.
Issuing objection memos	June 1917, memos of major divisions.
Copying and closing objection books ...	June 1917.

Items of work	Arrears
FOREST—*contd.*	
Broad sheets	June 1917.
Compilation of accounts	Compilation for June done without audit of vouchers.
Review of audit	May and June 1917.
Posting of scale registers	No scale register maintained.
Despatch of Departmental Returns ...	Returns for June 1917.
Broad sheets of Forest Advances ...	June 1917. No details of outstanding advance available.
Filing of vouchers	In arrears from January 1917.
Disposal of objection statements and memos received back.	6 Objection statements.
Posting of Forest Deposit Accounts ...	June 1917. No details of outstanding deposits available.
Auditing and posting of Forest Remittances...	June 1917. No details of unadjusted remittances available.
Gazetted Audit Department.	
Preparation and closing of objection book ...	June 1917.
Revenue Survey.	
Objection statement	June 1917.
Preparation and closing of objection book ...	Do
Muzrai.	
Auditing vouchers	June, 2 districts.
Issuing objection memos	June 1917
Copying and closing of objection book ...	Do
Broad sheets under several heads ...	Do
Compilation of accounts	Do
Review of audit	May and June 1917.
Despatch of Departmental Returns ...	Do
Filing of vouchers	January to June 1917.
Military.	
Copying and closing of objection books ...	June 1917.
Broad sheets under several heads ...	May and June 1917.
Miscellaneous Audit Department.	
PENSIONS.	
Audit of vouchers	From December 1916 (21,324 vouchers)
Auditing of deposit vouchers	*Not audited.*
	June, 1 district.
	July, all districts.
	Not received from treasuries.
	May, 1 district.
	June, 2 districts.
Posting of repayments of deposits in Receipt registers.	June, 5 districts.
	May, 2 districts.
	April, 1 district.
	March, do
Posting of proof sheets	March to July 1917.
Bill Audit.	
Audit of Issue Lists	May and June 1917.
Posting of payments in Issue Lists ...	June 1917.
Proving	
Reconciliation of Balances	May and June 1917.
Loans and Advances.	
Posting Disbursement Ledgers	June 1917.
Posting of recoveries in Ledgers ...	May and June 1917.
Posting Broadsheets	From April 1917.

Items of work	Arrears
Works Audit Department.	
Audit of vouchers	April 1917, 1 division. May 1917, 2 divisions. June 1917, 13 divisions and 3 Civil Officers July 1917, all divisions and 3 Civil Officers.
Objectionable Items statements	April and May 1917, 7 divisions. June 1917, all divisions and Civil Officers.
Issue of Audit Notes	April 17, 8 divisions. May 17, 7 do June 17, 18 do
Posting of Sub-registers	May 17, 4 divisions. June 17, all divisions. Civil Officers—April 17 to July 17
Audit of returns of sanctioned establishments and appropriations.	May and June 17, 4 divisions.
Disposal of Objectionable Items Statements and audit notes.	147 statements.
Review of Audit	April, 7 divisions, May, 8 divisions and June 17, all divisions.
Quarterly Review of Objections ...	Quarter ending June 1917 for 15 divisions.
Despatch of Departmental Returns ...	June 1917, 4 divisions.
Filing of vouchers	List of missing vouchers not prepared from 13-14 to 15-16 for 6 divisions and for 14-15, 15-16 for 2 divisions. Civil Officers, 3 from 1914-15 and rest from 1913-14.
Do correspondence	5 divisions not filed for a long time. Civil Officers from 1908-09.
Local Audit Department.	
Audit of Imperial Service Regiment Accounts	Accounts for 1915-16 (not yet ready).
Review of accounts	Accounts for 1916-17.
Verification of balance	Balances for 1914-15 and previous years, and for 1916-17.
Book and Compilation.	
Public Works Old Book Section.	
Posting of Exchange Account Registers ...	June and July 1917.
Capital and Revenue Accounts of Public Works Workshop.	Accounts for 1914-15 and 1915-16.
Capital and Revenue Accounts of Vani Vilas Water Works.	To be compiled for the first time. Pending from a long time.
Capital and Revenue Accounts of Chamarajendra Water Works and of Telephone Lines.	
Unadjusted items of Transfer	February 1917 to July 1917.
Sorting, filing etc., of old records ...	Nothing done for a long time.
Maintenance of Budget Registers ...	Closing for June 1917 and posting and closing for July 1917.
Reconciliation of balances under Account-Current between Civil and Public Works Departments.	From 1902-03 to 1907-08 and from 1915-16 to 1916-17.
Bank Section.	
Safe custody Registers	Renewal of entries (2 volumes).
Verification of the valuable Register ...	From September 1916.
Trust Account Stock Registers	Renewal of entries in all the eight volumes.
Audit Registers of the Shimoga District Board and Chitaldrug Town Water Supply Debenture Loans.	Opening of the registers and audit of vouchers already received.
Filing of correspondence	Arrangement of about 80 files.
Closing of Objection Books	From January 1917 to July 1917.
Closing of Broadsheets	Do
Royalty Accounts	From January 1917. Nandidrug Mining Company from July 1916.
Demand, Collection and Balance Statement of Royalty.	From July 1916 to June 1917.
Family Remittance Ledger	For 1916-17.
Filing of vouchers	Madras Bank and Messrs. Coutts & Co's Accounts from 1915-16.

3. The arrears are still heavy and as my engagement will come to an end on the 30th September, I do not expect it will be possible for me to see all the arrears brought up but the Comptroller should be required to bring them up by the 31st October and to submit a special report by the 15th November together with the monthly report on the state of the work of his office, which I am proposing later on for submission every month on that date.

Arrears to be brought up by 31st October next.

4. The causes which appear to me to have mainly contributed to the present unsatisfactory condition of the Comptroller's Office are the following.—

Causes of present unsatisfactory condition.

(1) Want of satisfactory arrangements for giving a proper training to clerks and Superintendents as well as Gazetted Officers.

(2) Sub-division of the Office into an exceptionally large number of sections necessitating the employment of a large number of Gazetted Officers and a still larger number of Superintendents. As the sanctioned establishment of the office does not provide a large number of proper Superintendents, it has been the practice to entrust the work of supervision to very junior clerks and the result has been inefficient work due to inefficient supervision and above all to a want of discipline in the whole office. The men entrusted with the work of supervision being junior clerks selected from men more or less of the same class and standing as themselves, and getting a pay only slightly in excess of the average pay of the ordinary clerks as a class, the latter have little or no respect for the men placed immediately above them to guide them and exact work from them. These junior clerks employed as supervisors are also lacking in that intimate knowledge of the work of the office which is essential to enable them to guide their subordinates, to solve their difficulties, to train them in the details of their work and to exact from them a full five or six hours work every day.

(3) The employment of a large number of officers as Assistant Comptrollers who have had no training in the technical work of an Account Office and are utterly wanting in that knowledge of details of the work which is essential to enable them to see that the work was being done correctly and promptly. Not having a detailed knowledge of the work, they do not take any interest in it and have not only not been able to perceive that the work was not being done correctly but not even that it was getting into heavier arrears month after month. Not knowing the details of the work, they believe their duties are confined either to passing, that is, signing what is placed before them or marking it to the Comptroller for decision or orders. One officer on being asked by me to explain why he had not noticed the extremely heavy arrears in a section in his charge, went to the length of saying that it was not his duty to see that the different processes of audit were kept up to date and actually suggested that this duty should be assigned to a separate officer for all the branches.

(4) The employment of a large number of temporary men on Rs. 25 and Rs. 20 who are put in charge of responsible work without any training or knowledge of the practical working of the office. A large number of men has also been taken away from the office by the other offices. In their places, untrained men have been entertained. Many of these temporary men are school boys who take up the appointment during the school and college recess and leave the office for rejoining their educational career as soon as the colleges and schools are re-opened.

5. The Comptroller was hitherto left entirely to himself to see that his work was done correctly and promptly and Government have exercised no sort of control over the performance of the duties entrusted to him. In British India every Accountant-General was required, until five or six years ago, to submit a monthly report on the last day of the month showing the state of the work of his office, giving the details of the date on which he submitted the various returns required to be submitted by him, as compared with the dates on which they were due, the dates when the various compilations were made, the processes of audit completed, the amounts held under objection by him at the end of the month as compared with that held at the end of the previous month and the undisposed of correspondence in his office. When after years of experience it was found that all Accountant-Generals' Offices were very prompt in the disposal of their work, their report was made quarterly and lately, it has been made half-yearly.

No extraneous control hitherto exercised over the work in the office.

6. Everything in the office here, however, seems to have been done in a most dilatory manner and no importance appears to have been attached to prescribed due dates. In fact, they appear to have been taken as meaningless. To some extent, the delay in the submission of reports and accounts by the Comptroller has been due no doubt to delay in the receipt of the necessary materials from treasuries and departmental officers and as long as the general laxity, which now prevails in the State in most of its departments in regard to account matters is not materially removed, no marked improvement can be reasonably expected in the Comptroller's Office. The Comptroller is the officer who should bring such laxity promptly to the notice of Government and must take vigorous steps to put a stop to it. The primary responsibility for such delays must, therefore, be laid at the door of the Comptroller. Most important accounts and reports have been submitted months after the prescribed dates and sometimes have not been submitted at all because, in the meanwhile, the same returns for a subsequent period have fallen due. Thus no Review of Balances for 1914-15 was issued while neither the Finance and Revenue Accounts, the Appropriation Report, nor the Review of Balances for 1915-16 have been issued yet, though 14 months have elapsed after the close of the year and facts relating to it have already become ancient history.

Due dates not hitherto observed.

7. The due dates should be advanced in most cases. For instance, the monthly accounts of a Civil Accountant-General in British India are invariably completed and submitted to the Comptroller of Currency on the last day of the month following and not a day's grace is ever allowed or taken in any case. In this State, the due date is the 20th of the second month, *i.e* 20 days later but it is seldom completed even within a month after that date. The Accounts of May 1917 were completed only a few days ago and those of June 1917 have not yet been completed although two months have elapsed since the close of the year. When I first came here, I found that the accounts of several months were in arrears. The Accountant-General's jurisdiction in British India extends over a much larger area than that of the Comptroller of Mysore and I can see no reason why his accounts cannot be prepared as promptly as those of the Civil Accountant-General in British India.

Desirability of due dates being advanced in most cases in future.

8. The steps by which the Government of India are kept informed of the progress of their revenue and expenditure in the various departments and covering the whole of the continent are as follows:—

Steps by which Government of India are kept informed of progress of Revenue and Expenditure.

On the 9th of the month following, the Controller of Currency prepares a statement showing the total collections of revenue of the past month, the total service expenditure incurred and the total receipts into and payments made from Civil treasuries to the various Non-Civil Departments, namely, Post Office and Telegraphs, the Marine and Military Departments and the Railways and the closing cash balance of the month.

A detailed statement of the cash balances held at each treasury is then submitted by the Civil Accountant-General on the 12th of the month. From this, the Controller of Currency prepares, on the 16th of the month, a consolidated statement of the cash balances held in the different provinces and this is submitted to the Government of India and the Secretary of State.

On the 16th, the Controller of Currency prepares a further statement from telegraphic returns received from Accountants-General of further details of revenue and expenditure of the Government of India under the most important heads.

On the 15th of the second month, the Controller of Currency prepares, from the Civil Accounts submitted to him by the Accountants-General, an abstract account for the whole of India, which shows, in detail of major heads and by provinces, the Civil Revenue and Expenditure of the Government of India and the transactions under Debt, Deposit and Advances and the Remittances between Civil Departments themselves and between them and the other departments, namely, Post and Telegraphs, Marine, Military, and the Railways. In fact this is a complete account of all the transactions of the Government of India for the month, with the exception that it does not give details by major heads of the transactions of the Non-Civil Departments. This is however followed by appendices which give such details, namely, one for Post and Telegraphs, one for Marine and Military, and one for Railways. All these appendices are issued within 2½ months after the month to which they relate.

The Account Officers of the non-civil Departments mentioned above, are, however, required to submit preliminary statements giving details of their revenue and expenditure by major heads and the transactions under all important Debt, Deposit, Advance and Remittance heads, within 6 weeks after the close of the month and the Controller of Currency combines these with the Civil Accounts prepared by him and publishes in the Gazette of India a complete account of the Government of India in all its departments by the 25th of the 2nd month.

This statement could have been published much earlier, had it not been for the fact that the transactions of the various Imperial Civil Departments which occur throughout India, have to be audited by one Accounts Officer, namely, the Comptroller, India Treasuries, and have to be brought together in his books and it is considered essential to adjust these transactions under the proper and final heads in the accounts of the month in which the transactions occur. The Comptroller India Treasuries is therefore allowed an extra week to receive his Exchange Accounts from other Civil Accountants-General in which these transactions of the Imperial Departments occurring in the Provinces are shown. After receipt of these Exchange Accounts from other Civil Accountants-General who can send them only after closing and compiling their accounts for the month on the last day of the following month, the Comptroller is allowed a further week to adjust these Exchange Accounts, to close his accounts and to submit his complete accounts. The Controller of Currency receives this account on the 15th of the second month and is required to compile all the accounts and issue his consolidated account for the whole of India in print within three days, *i.e.*, on the 18th instant. During my long service extending over nearly 35 years, I have not known a single instance in which the due date has been exceeded.

Desirability of completing these processes much earlier in Mysore than in British India.

9. Mysore is a small and compact State and it should be able to get its accounts compiled within a much shorter period than the Government of India. Now that the procedure followed in the District and Taluk Treasuries and Public Works Divisions, has been considerably simplified, it should be possible to get the monthly accounts from the officers soon after the close of the month and it ought to be possible for the Comptroller to submit complete accounts of the State in all departments within 5 weeks after the close of the month.

Important returns to be submitted and their due dates.

10. I shall prescribe due dates for the various returns which should be compiled and submitted by the Comptroller and submit a separate note about the returns which should be received by the Comptroller from Treasuries and departmental officers and those which he should submit to Government and other officers of the State. At present he receives a number of returns and also sends out a number of them which are quite unnecessary. All that is necessary for me to state here is that he should submit the following returns to Government to keep them informed of the progress of revenue and expenditure and the receipts and disbursements of the State and that he should submit a report every month on the 15th showing the state of work in his office in all its branches, the dates on which all the returns required to be submitted by him were actually submitted, the amount held under objection in his books at the end of the previous month together with an explanation if it exceeds that of the previous month, the number of letters, pension and other cases, undisposed of and an explanation of the delay, the amount of Government Securities held by him in the ordinary form on which the State has to pay an income tax, securities held in the prescribed form being exempt from such tax and other important matters connected with his work.

	Due date,
Resource estimate showing probable receipts and disbursements of the current and next months and important resource operations necessary	11th of the month.
Cash Balance report of Treasuries and Sub-Treasuries	9th of the following month:
Abstract preliminary account of receipts and disbursements of treasuries	9th do
Comparative statement of receipts under the chief heads of Revenue ...	9th do
Final account by major heads, of receipts and disbursements of the State	7th of second month,

11. I now proceed to examine the question of the strength of the Establishment required for the Comptroller's Office and to suggest remedies for the present unsatisfactory condition of the office.

12. The Accounts Service in British India is subdivided into the following branches:—

Accounts Service in British India.

(*a*) The Imperial All—India Service, recruited partly in England and partly by competitive examination in India and to a small extent by the promotion of exceptionally able officers selected from the next lower service. A very small number of appointments in the service is also reserved for members of the Indian Civil Service. The ordinary pay of this All-India Service is Rs. 400 rising to Rs. 1,800 with ten special appointments of Chief Examiners of Railways and Accountants-General on pay varying from Rs 2,000 to Rs. 2,750.

(*b*) The Subordinate Account Service which is practically a Provincial service recruited in the same way as other branches of the Provincial service, the pay and prospects being very nearly the same. The pay of this service in Madras ranges from Rs. 125 to Rs. 450 with three special appointments of Chief Superintendents carrying a pay from Rs. 450 to Rs. 750

(*c*) The Auditors' Service which is a local service and the pay of which in Madras ranges from Rs. 60 to Rs. 125.

(*d*) The ordinary Clerical Service, the pay of which ranges in Madras from Rs. 30 to Rs. 50.

13. The last two branches of the Service are recruited in the same way except that men from the clerical service are not promoted to the Auditors' Service unless they are able to pass a technical examination in the special subjects connected with the daily work of the Account Office.

Recruitment of the different Services in British India.

The higher of the two services is chiefly recruited by promotion from among men recruited for the lower service but some proportion of the total number, is also recruited direct by the appointment of graduates from outside.

The All-India Service is of course as mentioned above mainly recruited from outside, partly in England and partly in India, by the appointment of very distinguished graduates selected by a competitive examination.

The second service is recruited partly by the direct appointment of distinguished graduates on probation for a period of two years during which they are required to pass a departmental examination of a high standard. They are confirmed only if they are able to pass the examination within a stipulated period and if they are unable to do so, they are sent away. It is also partly recruited by the promotion of members of the next lower service who are also allowed to go up for this departmental examination but not more than four and in some cases three times during their whole service. If they are able to pass it, they also become eligible for promotion to the Subordinate Accounts Service.

14. The Imperial Service consisting as it does mainly of Europeans is too highly paid and it is not necessary to have a similar service in Mysore. A service somewhat similar to the Mysore Civil Service should be a good substitute for it. But the other three services are just as necessary for the Mysore Account Office as they are for an Account Office in British India. I would therefore divide the staff required for the Account Office in Mysore into four branches:—

Subdivision of the establishment required in Mysore into four services.

(1) The Gazetted Staff.
(2) The Subordinate Account Service.
(3) The Accountants' Service.
(4) The Clerical Service.

15. As the work of the Account Office in Mysore is as intricate as in British India, the establishment required for its performance should consist of the same class of men as are employed in British India and the last two classes of the Service should therefore be as well paid as there. In fact they should be even somewhat better paid as under present conditions, it appears to me, that it will not be possible in Mysore for some years to come to attract the same class of men from among Mysoreans, on the scale of pay allowed in Madras. The policy of Mysore is now avowedly that Mysoreans should be employed in the State Service as far as possible to the exclusion of outsiders. Owing to the growth of the activities of the State in every branch of its administration, the demand for educated men for the Service of the State, has far outgrown the supply of properly qualified men among Mysoreans and the result is that the standard of wages of this class of men has grown higher as compared with that of a few years ago. Another reason which has contributed to this result is the opening of more

The Accountants' Service and the Clerical Service.

professional colleges and schools in the State. This has diminished the supply of clerical labour, as young men who would have otherwise joined the clerical service of the State, now prefer to join these colleges and schools. Thus with the growth of the activities of the Educational Department, a large demand has arisen for graduates and under-graduates, not only for employment in the Department but also for under-graduates for prosecuting their studies in the technical colleges and schools and the demand will continue to grow for some years to come. The result is that though in Bengal and Madras it is easy to get an ordinary graduate to enter Government Service on Rs. 30 or Rs. 40 at the most, it has become impossible to get one in Mysore on any pay less than Rs. 50 or even Rs. 60.

16. It is absolutely necessary not only to have the Subordinate Accounts Service, in the Comptroller's Office, wholly manned by graduates, but also to have a good number of graduates in the Accountants' Service also, as it is only such men who can understand the essential principles underlying the various rules laid down in Codes and Regulations and unless there are such men in the Office, the work will never be done efficiently.

17. There is so much to be said in favour of the policy of Mysore that the State Service should be restricted to Mysoreans, as far as it is practicable, that one is reluctant to suggest a departure from it, for the sake of avoiding some extra expenditure which would undoubtedly result from it. For these reasons, I am of opinion that the pay of the last two classes of service should be at least as attractive as in British India. I therefore propose that the lowest classes of the service should be sub-divided into the following grades :—

Accountants' Service—

	Rs.
1st Grade	100
2nd ,, ...	90
3rd ,, ...	80
4th ,, ...	70
5th ,, ...	60

Clerical Service—

	Rs.
1st Grade	60
2nd ,, ...	55
3rd ,, ...	50
4th ,, ...	45
5th ,, ...	40
6th ,, ...	35
7th ,, ...	30
8th ,, ...	25

Absence of arrangements for training in Mysore.

18. The work of an Account and Audit Office is highly technical requiring a knowledge of a number of codes, regulations and manuals and average men would be seldom able to perform it efficiently without a practical training. But there are no arrangements at present in the Office for giving any training in the technical work of the Office to men joining it. Whenever any member of the establishment is allowed leave, his place is taken by an outsider who is immediately entrusted with responsible work, although he has had no training in the special work of the office. The result is inefficient work.

Arrangements in British India for training and for work during absences on leave.

19. In British India this difficulty is got over by providing the office with a staff of apprentices, who are selected by a competitive examination, and, after appointment, are given a special training in the technical work of the office for one or two years and are neither confirmed in their appointments nor are entrusted with any responsible work until they have passed the examination. The strength of these apprentices is 5 per cent of the total strength of the office. A leave reserve is also allowed to every office to provide a body of trained men ready to take the place of men proceeding on leave. As an appreciable part of the total number of men is always absent on leave, these men never remain unemployed and are always in charge of work for which men are allotted in the sanctioned scale.

Establishment entertained from a lump sum grant in Mysore.

20. In Mysore not only are there no leave reserve and apprentices, but the Comptroller is further allowed every year a lump sum grant of four to five thousand rupees for the entertainment of temporary men partly to supplement the permanent establishment required by him and partly to provide for special temporary work which always falls on an Account Office throughout the year. At present men of the permanent staff are detailed to perform this special work and their places are taken by temporary men who have no knowledge of the technical work of the office, the pay of these men being met from the lump sum grant. In my opinion, this arrangement should cease and in place of the lump sum annual grant, an addition should be sanctioned to the permanent strength of the staff which should not only be sufficient to cope with the perma-

nent work of the office but would also provide for the men who have to be entertained for the temporary special work which has to be done practically throughout the year.

Provision of necessary reserves.

21. The lump sum grant is usually Rs. 4,000 per annum but sometimes it has been raised in the past to Rs. 5,000 or even more. The men employed out of this grant are usually paid Rs. 20 or Rs. 25 a month and the smallest number employed every year is about 8. I would therefore withdraw the lump sum grant altogether and provide in its place a permanent addition of 8 men to the strength of the office, so that a body of trained men may always be available for the performance of special work which always falls on an Account Office.

22. I would also provide a reserve of 5 per cent for apprentices for training and a reserve of 10 per cent of trained men for leave vacancies, about 7 per cent being for privilege leave and 3 per cent for long leave. The apprentices should be in training and no work should be allotted to them as long as they continue to be apprentices, while the reservists should be trained men fit to undertake the regular work of the office. The apprentices may be allowed a pay of Rs. 25, while the reservists should be considered as part of the permanent staff of the office and distributed among the different grades.

Subordinate Account Service.

23. As regards the Subordinate Account Service, it will be enough if the last grade is made as attractive as in British India, but the necessity of having some of the highest grades can be avoided by throwing open a proportion of the gazetted service to these men. If this is done and if the service is recruited to a good extent by special selection or by examination from among graduates, it is bound to attract men, a good proportion of whom would be quite competent to perform the duties of an Assistant Comptroller whose pay is as good as that of the members in the highest grades of the Subordinate Account Service in India. I have later on in my detailed proposals about the establishment required, suggested that the Gazetted staff should consist of ten officers only, *viz.*, 1 Comptroller, 2 Deputy Comptrollers and 7 Assistant Comptrollers including the officer in charge of the Huzur Treasury and I would rule that two of the Assistant Comptrollerships should be filled by selection from among the members of the Subordinate Account Service, if there are qualified men available in that Service who have passed the Departmental examination prescribed for Financial Officers of the Government of India and that the rest should be Assistant Commissioners as at present. I would divide the Subordinate Account Service into the following grades :—

	Rs.
1st Grade	250
2nd Grade	200
3rd Grade	175
4th Grade	150
5th Grade	125

Recruitment of Subordinate Account Service and training of Probationers.

24. These men would always be employed as Superintendents or Assistant Superintendents in charge of sections. For this Service, I would provide for two probationers to be recruited direct from outside. These may be allowed a pay of Rs. 100, the same which is allowed in British India, during their probationary period and they should be required to pass the examination prescribed for the Subordinate Account Service and for 2nd Grade Public Works Accountants in British India and they should not be confirmed until they have passed the examinations nor should they be placed in charge of sections until they have passed at least one of the examinations. If they are unable to pass any of the two examinations of each kind held after their admission into the office, they should be sent away. If they are able to pass one of the first *two* examinations of either kind held not earlier than six months after their admission into service, they may be allowed two further chances to pass the other examination, but they should be confirmed only if they are able to pass the further examination within this period. If they fail to do so, they should be put into the Accountants' Service in a suitable vacancy. At present two examinations are held in British India but it is in contemplation to combine the two examinations into one and I have reason to believe this will be done very soon. When this is done, the probationers here should be required to pass only the combined examination. Their period of probation should then cease as soon as the results of the second examination held after six months after their entertainment are declared. If they are not able to pass the examination by this time; they should be sent away or taken into the Accountants' Service at the discretion of the Comptroller. As regards men now in the office, those who are already getting a salary of more than

Rs. 100 should be put into the service at once but no one from any of the subordinate grades should be put into the service either permanently or even temporarily unless he has passed the Examination. This is the rule in British India and it is absolutely necessary that it should be strictly enforced here also. In my opinion, the efficient working of the office will largely depend upon the careful recruitment of the subordinate Account Service and the Gazetted staff.

25. Members of the Accountants' Service should also be allowed to go up for the combined examination prescribed for the Subordinate Account Service and if they are able to pass it, they should be eligible for promotion to that service. The number of times, each candidate is allowed to go up for the examination, should, however, be limited to three.

26. It will be easy to obtain the permission of the Comptroller-General to send up candidates for the examination. To restrict the number of candidates, the Comptroller-General requires a certificate from the candidate's head of office to the effect that in his opinion, the candidate has a reasonable chance of passing the examination. The Comptroller will therefore have to send up only such candidates as, in his opinion, are really qualified to go up for it.

Training of Gazetted Officers.

27. No special arrangements also exist at present for the training of Assistant Commissioners appointed as Assistant Comptrollers. At present when Assistant Commissioners are appointed to the Comptroller's Office, they are required at once to take charge of a branch of the office and are required to do the work appertaining to it, although they have had no special training in the technical work required to be done. They are required to pass the examination prescribed for Financial Officers of the Government of India within two years from the date of their appointment to the Comptroller's Office and in the meantime they are required to do technical work which they do not know and while getting through an amount of work which should ordinarily occupy the whole time of an experienced officer, they are required to acquire a knowledge of the work of all the branches of the office including those which are not placed in their charge. The result is that their supervision of the work becomes mechanical and it is consequently badly done and they are not also able to acquire an efficient knowledge of the work of the office. Thus, two officers who have been in the office for two and six years respectively, have not yet been able to pass the prescribed examination and I doubt, if under existing conditions, they will ever be able to pass it. At any rate, it is extremely doubtful if they will ever be able to acquire a competent knowledge of the work of the office. The present arrangement is thus very unsatisfactory and is one of the chief reasons for the inefficient working of the Comptroller's Office.

28. Assistant Commissioners while appointed to the Comptroller's Office, are sometimes sent to the Accountant-General's Office, Madras, for a few months to get a training there. This, in my opinion, is quite unnecessary and is nothing but sheer waste of money as there is no work in the Accountant-General's Office, Madras, which is not done in the Comptroller's Office here. In my opinion, the Mysore Office affords far greater facilities and conveniences for the training of officers of the Mysore Service than the Accountant-General's Office, Madras. A clear insight into the details of the work can be obtained only when a person does each kind of work himself with his own hands and in British India, every Probationary Financial Officer is now required to do this under the direct supervision of the Accountant-General himself. If a Mysore Officer is sent to Madras, the Accountant-General will certainly not take the trouble which the Comptroller in Mysore is bound to take if a proper system is laid down. In Mysore, the Comptroller will be able to compel the officer under training to do this and if, during his training, he finds that the officer is not utilising his time in this way and is not making a satisfactory progress in learning the work and has really no aptitude for accounts work, he will be able to send him away. If sent to Madras, he will be free from all discipline and supervision and will be left to himself to do what he thinks best, while in Mysore he will be under the continuous guidance of the Comptroller and be under his disciplinary control and the Comptroller will undoubtedly be able to see that he is devoting his time to learning the work.

29. The only advantage to the officer sent to the Accountant-General's Office, Madras, under present arrangements is, that while there, he is able to devote his whole time to learn the work, while when stationed in the Mysore Office at present, he is required to get this training while at the same time holding regular charge of a section of the office. If the Officer is not actually saddled with any work in the Comptroller's Office while undergoing training, he will have far greater facilities here for learning the work than he could possibly have in the Office of the Accountant-General, Madras. I would therefore rule that Officers having a special aptitude for Accounts work should be selected by turns, once every two or three

years, from among Assistant Commissioners with not more than five years' service and should be given a special training in the Comptroller's Office for about twelve months, without being required to hold charge of any section. If they are able to pass the departmental examination prescribed for Financial Officers of the Government of India within two years from the date they are posted to the Comptroller's Office for training, even if they have left it in the meantime, they should be allowed a special reward of Rs. 1,000. If within the twelve months from the date they are in training in the office, they are able to pass the examination and if there is a suitable vacancy in the Comptroller's Office, they should be retained there. If there is no vacancy, they should be reverted to the general line whether they have been able to pass or not. As mentioned above, they will be entitled to the reward only if they are able to pass the examination within two years from the date of commencement of their training, but there will be nothing to prevent their going up later.

30. In this way a number of Officers might be induced to go up for the examination and a good number will undoubtedly pass and will not only be available for holding appointments in the Comptroller's Office and the Assistant Secretaryship in the Financial Department, but the training which they will have received, will also make them better fitted for employment as treasury officers and it will also be extremely useful to them while employed in the general line. The small expenditure incurred will prove very useful and there will be no difficulty thereafter in filling up the appointments of Gazetted Officers in the Accounts Department of the State.

Redistribution of work in Comptroller's Office.

31. The Comptroller's Office hitherto consisted of two entirely separate branches, viz., the Civil and the Public Works. In my note on the "Reform of the Public Works System of Accounts and Payments" I suggested a complete amalgamation of the Public Works and Civil Branches of the Comptroller's Office. The proposed amalgamation having been approved by Government in G. O. No. Fl. 7750-99—G. F. 219-16-1, dated 22nd June 1917, the amalgamation has been effected under my direction and the sections of the Office to be in charge of Superintendents as well as the charges of Gazetted Officers have been reconstituted. Prior to the amalgamation, the Office consisted of the following charges of Gazetted Officers, each charge being sub-divided into sections in charge of Superintendents as shown below :—

Serial No.	Charges of Gazetted Officers	Sections in charge of Superintendents	No.
1	Comptroller		...
	Civil Branch.		
2	Treasury Account Department ...	Three sections	3
3	Special Audit Department ...	Gazetted Audit, Savings Bank, Palace and Mysore Improvement Trust ...	1
		Forest, Muzrai and Military	1
4	Miscellaneous Audit Department and Huzur Treasury.	Deposits, Loans and Bills	1
		Pension and Travelling Allowance ...	1
		Huzur Treasury	1
5	Local Audit Department	Headquarter Section	1
		Local Inspections	1
6	Book and Record Department ...	Budget and Resource	1
		Bank Section	1
		Book, Compilation and Provident Fund ...	1
		Record Section	1
7	Bangalore District Treasury ...	Bangalore District Treasury	1
	Public Works Branch.		
8	General Audit	Three sections for audit of Divisional Accounts.	3
9	Other Work	Booking and Budget	1
		Establishment	1
		Cauvery Power Scheme	1
		Cauvery Reservoir	1
		Correspondence and Records	1
10 & 11	Railway Open Lines and Construction	Railway Construction	1
		Railways Open Line	2
		Old Open Line	1
12	Public Works Inspection... ...	Public Works Inspection	1
12		Total ...	28

32. According to the new constitution, the charges of Gazetted Officers and the Sections in charge of Superintendents are as follows:—

Serial No.	Charges of Gazetted Officers	Sections in charge of Superintendents	No.
1	Comptroller. General supervision, Book, Budget and Resource excluding routine work appertaining to it.	.....	
2	General Audit-Section I	*T. A. Group A.*—consisting of the audit of the accounts of Mysore, Shimoga and Chitaldrug Districts and general procedure for Treasuries and Public Works Divisions.	1
		T. A. Group B.—Audit of Kolar Treasury accounts and establishment bills of all districts which include officers on provincial scale, audit of Forest Accounts and maintenance of all Broadsheets.	1
		Works Audit Group B.—Audit of 9 Public Works Divisions and 3 Civil Officers' Divisions.	1
3	General Audit-Section II	*Works Audit Group A.*—consisting of 7 Public Works Divisions, 3 Civil Officers' Divisions, preparation of general, financial, administrative, Capital and Revenue Accounts.	1
		T. A. Group C.—Consisting of audit of Bangalore, Tumkur, Hassan and Kadur Treasury accounts and accounts of Military Department.	1
		Railway Construction.—Accounts.	1
4	General Audit-Section III ...	Gazetted Audit, Savings Bank and Provident Fund Accounts and Pay Section.	1
		Works Audit Group C.—Audit of 6 Public Works Divisions and 4 Civil Officers' Divisions.	1
	Life Insurance work	Not included in the Comptroller's Establishment.	
5	Inspection of Public Works, Railways and Treasuries	Inspection of Public Works, Railways and Treasuries.	
6	Local Audit	Including Headquarters and Mofussil offices.	1
7	Book, Compilation, Budget and Resource.	Book, Compilation, Budget and Resource.	1
		Records.	1
		Miscellaneous Audit including Deposits, Bills, Loans and Pensions.	1
8	Railway Open Lines	Expenditure.	1
		Earnings.	1
		Old Open Line.	1
9	Huzur Treasury	All work hitherto done by the Huzur and Bangalore District Treasuries and the Commissioner of Stamps whose establishment is not included in Comptroller's establishment.	1
		Total ...	16

33. Hitherto the Gazetted staff consisted of 12 Officers, *viz.*,

Present strength of Gazetted staff.

Comptroller	1
Deputy Comptroller	1
Assistant Comptrollers	7
Bangalore District Treasury Officer	1
Chief Superintendents	2
Total ...	12

34. Under the new arrangements, there need be thus only 9 Officers for the existing work. The Mysore-Arsekere Railway has, however, been practically opened already and some of the branch lines now worked by the Madras and Southern Mahratta Railway Company will also be taken over soon for direct management by the Railway Department of theState. A considerable amount of additional work will then be thrown on the Comptroller's Office in connection with the audit of the accounts of these Open Lines and a large staff of additional clerks will have to be entertained. It will then be difficult for only one Gazetted Officer to supervise the work. I would therefore provide 10 Gazeted Officers including the Comptroller for the sanctioned strength of the Office.

Provision necessary for an additional Gazetted officer who will be required on the opening of the Mysore-Arsikere Railway.

35. I should take this opportunity of expressing my opinion about the location of the Railway section of the Comptroller's Office at Mysore. I have perused the notes in the file on this subject. Originally Mr. Bell suggested that for facility of work, all the Railway Offices including the Railway Section of the Comptroller's Office should be located in the same building. It was however estimated that such a building would cost about three lakhs of rupees. As this amount was considered too large, the idea of locating the Andit Office in the same building was temporarily given up and a building for the other offices excluding the Railway Branch of the Comptroller's Office is under construction at Mysore at an estimated cost of rupees one lakh. The Financial Secretary has however noted on the file that the Railway Audit Office should be located in the same building. I however entirely disagree and consider that it would not only lead to a considerable amount of unnecessary expenditure to enlarge the building at Mysore for the accommodation of a part of the Comptroller's Office, but the establishment required would be larger, as separate Record, Copying, Booking and Budget Sections would be necessary and the working of the Office under a Deputy Comptroller away from the supervision and guidance of the Comptroller would be less efficient. Past experience shows that communication between the Audit Office and the Railway authorities is made almost wholly in writing and personal communication is extremely rare. The only occasion for it is when the Deputy Comptroller or Comptroller has to attend the monthly meetings of the Railway Officers but this, without any inconvenience, can be easily managed by them, at a small extra expenditure on account of travelling allowance, even if their office is permanently located at Bangalore while the Railway Offices are located at Mysore. I am therefore strongly of opinion that no part of the Audit Office should be moved to Mysore at least for years to come. I have in another case suggested that a separate building should be constructed as soon as possible for the Huzur Treasury and the Office of the Commissioner of Stamps and if this is done and if the two offices are removed from the Public Office Buildings at Bangalore, a very small part of the accommodation, thus set free, will enable ample accommodation to be found for any possible expansion of the Audit Office, rendered necessary by the development of the Railways of the State.

Future location of the Railway Branch of the Audit Office.

36. I should also place on record that should it be decided to locate the Railway Audit Office in Mysore, two Officers should be placed there, and the audit of the Mysore Treasury accounts should also be transferred there, and a system of pre-audit should be introduced in Mysore also, as has been done in Bangalore. The Assistant Comptroller will then be able to help the Deputy Comptroller in the Railway work and take charge of the audit of the Mysore Treasury accounts including pre-audit. The Railway Construction Accounts Work will, of course, also be then transferred to Mysore.

37. Ten Gazetted Officers will thus be sufficient to manage the Comptroller's Office and the Huzur Treasury. An additional officer will, however, be temporarily required for a year to revise the Codes and Manuals of the Account Department. These have all become antiquated and it is time that a thorough revision was undertaken. Mysore atpresent uses the British Indian Civil Account Code, but it should have a Civil Account Code of its own, as most of the Government of India Code is inapplicable to Mysore. With the changes which have been introduced at my suggestion in the procedure, it will be still more inapplicable in future. The compilation of a special Code for Mysore should therefore be undertaken at once in future. The Government of India Public Works Codes also have all become obsolete and there is no knowing when a new Code will issue. A Mysore Public Works Code also has therefore become an absolute necessity and its compilation should therefore be undertaken at once. I wish the Local Funds Code could

Provision necessary for revision and preparation of Codes.

also be revised but I am sorry I have had no time to revise the present procedure and I am not sure that any Assistant Comptroller will be able to do so. In fact, I am doubtful if there is any Assistant Comptroller who is really competent to produce an useful Civil Account and a Public Works Code but the State must try to make the best out of the material at its command. The Comptroller's Office Manual has also become obsolete and its revision should also be undertaken as soon as possible.

Appointment of Chief Superintendents unnecessary.

38. As shown above, the present sanctioned scale of Gazetted Officers includes two Chief Superintendentships. In my opinion it is not necessary to have a separate class of Gazetted Officers under the designation of Chief Superintendents, for Mysore. The idea of having a separate class of such officers has been borrowed from British India, but the special circumstances which justify that class of apointments in British India do not exist at all in Mysore. In British India the bulk of the Gazetted staff of the Accounts Department belongs to a general superior "All—India Imperial Service" to which members of the Provincial Service called the Subordinate Accounts Service are not, except in very exceptional circumstances, eligible for promotion. It has therefore been considered desirable in British India to have the special class of Chief Superintendents, which contains a few appointments in each Province which are invariably recruited by promotion of deserving members of the Subordinate Account Service. The Chief Superintendents' appointments have thus been created, in British India, mainly with the object of making the Subordinate Account Service sufficiently attractive, so as to provide a means of rewarding deserving men of that service who, though not possessing the exceptional abilities which would justify their promotion to the All—India Imperial Service, the emoluments of which are the highest in British India next to the Indian Civil Service, are still as deserving as ordinary members of the Provincial services, such as the Executive, Judicial, Educational, etc., and are therefore deserving of getting towards the end of their service, a pay higher than that admissible to members of the Subordinate Account Service. In Mysore there is no service which is really equal to the All—India Imperial Service, the highest being the Civil Service to which the majority of the Gazetted Officers of the Accounts Office belong. The pay of the Officers of the great majority of this service is about the same as that of the Provincial services in British India and the natural course of making the Subordinate Account Service in Mysore sufficiently attractive is not to create a separate class of appointments called Chief Superintendents, but to throw open to the Members of that Service, a small number of appointments of the Assistant Comptroller's grade. It is therefore that I have suggested that two of the ten appointments of Gazetted Officers in the Comptroller's Office, should ordinarily be filled up by members of the Subordinate Account Service, if there are men in that service who are really deserving of rising higher. To prevent the ordinary members of that service aspiring to rise higher I have also suggested that no member of the Service should be appointed as an Assistant Comptroller, permanently, unless he has passed the Departmental Examination prescribed for Officers of the Indian Financial Department. As members of this Service will not ordinarily be appointed as Assistant Comptrollers until late in life, they will not ordinarily get a pay much higher than what they would have got if they had been appointed Chief Superintendents.

39. Another objection to have separate appointments of Chief Superintendents, is that it would make the promotion of senior members of the Subordinate Account Service to these appointments compulsory even if there are not men in that service really deserving of such promotion, while in the case of really superior men in the Subordinate Account Service, the promotion to a Chief Superintendentship will not be a sufficient reward as there will undoubtedly be cases in which the men really deserve to be appointed as Assistant Comptrollers. It is obvious, considering the small number of Gazetted Officers required for the Department, that it is not desirable to convert some of them into Chief Superintendentships and also to throw open some of the Assistant Comptrollerships to members of the Subordinate Account Service. In fact as the highest pay proposed by me for the Subordinate Account Service is Rs. 250 and the minimum pay of an Assistant Comptroller is the same and the maximum only Rs. 450, it cannot be desirable to have another class of appointments called Chief Superintendents carrying an intermediate scale of pay.

40. A further reason for the creation of Chief Superintendentships in British India is that members of the All—India Imperial Service are liable to serve in all parts of British India

and are as a matter of fact, generally transferred from Province to Province once in every three years and even at shorter intervals when found necessary. As the members of the general service including the Accountant-General himself, are seldom attached to the same Office for any length of time, it is considered necessary to have a local man of a rank somewhat superior to that of Superintendents and clerks, it being essential to have among the gazetted staff one or two Officers possessing a personal knowledge of the qualifications of the large number of men employed in these offices and also thoroughly acquainted with the past history of the Office itself both in regard to its work and its personnel. These men are therefore selected from among the members of the Subordinate Account Service with a view to help the Accountant-General in the general management of the Office and in dealing with specially difficult provincial questions which have a history of their own so far as the particular province is concerned. Members of the general Service who do not stay in the Office for any length of time are not expected to have this local knowledge and it is therefore considered necessary that one or two of the Gazetted staff should be selected from among the staff of Superintendents.

41. This special condition does not exist in Mysore. Most of the men employed in the Office will be local men who will have spent a considerable portion of their service in the Account Office and many of them will possess all the local knowledge required. It will therefore be sufficient if, as already proposed by me, two of the Assistant Comptrollerships are thrown open to members of the Subordinate Account Service. It will not then be necessary to provide any further means of rewarding exceptionally able men in that service. For these reasons I would abolish the appointment of Chief Superintendents altogether.

42. The strength of the Gazetted staff may be fixed at 10 Officers as mentioned above. Of these two, as mentioned already, may be filled by promotion from the Members of the Subordinate Account Service on the conditions mentioned already. The other eight appointments will ordinarily be held by officers from among the Assisstant Commissioners.

Recruitment of gazetted staff.

43. Under existing rules Assistant Commissioners who have passed the departmental examination prescribed for Officers of the General List of the Financial Department are allowed a local allowance of Rs. 50 a month while serving as Assistant Comptrollers. This allowance is however not sufficient to attract really capable men from among the Assistant Commissioners to do the work of an Assistant Comptroller. The work is extremely monotonous and compared with the work of an executive officer is much less interesting. Moreover appointment as an Assistant Comptroller involves residence at Bangalore which is more expensive than residence at the headquarters of a District or a Sub-Division where Assistant Commissioners are ordinarily posted. Further continued work in the Comptroller's Office as an Assistant Comptroller, would ordinarily make the officer lose touch with the work of the general department and seriously interfere with his prospects of rising in the general service of the State and especially of his being able to get a Deputy Commissionership or any of the higher appointments of the State to which capable officers of the Assistant Commissioner's grade look forward. This could of course be avoided by employing Assistant Commissioners as Assistant Comptrollers for a limited time only and reverting them to the general line after a time. But such a course would seriously interfere with the efficient working of the Comptroller's Office. In the interests of that office, it would be very desirable to retain in the office permanently or at least for a number of years, the services of an officer who finds the work congenial to him and takes an interest in it and is able to do it efficiently. A mere local allowance of Rs. 50 a month is not sufficient to attract to the Comptroller's office capable officers among the Assistant Commissioners, it being borne in mind that Assistant Commissioners attached to the Secretariat are given the same local allowance, without being required to pass any Technical Examinations, though service in the Secretariat is itself very attractive. The work itself is not only interesting but service in the Secretariat affords a far better chance of rising to the higher appointments in the service than elsewhere. I think, therefore, it is necessary to make service in the Comptroller's Office more attractive, in order to induce Assistant Commissioners to join it.

Present scale of pay not sufficiently attractive.

44. At present there are only two superior appointments in the Comptroller's Office, *viz.*, that of the Deputy Comptroller and the Comptroller and if these are held by comparatively young men, the prospects of others rising to the same will be very remote. I would therefore convert one of the Assistant Comptrollerships to an additional Deputy Comptrollership. Then there will be two

Proposed grading of Gazetted Officers.

Deputy Comptrollerships, one of them being for charge of the Railway Accounts and the other for charge of the Treasury and ordinary Public Works Accounts. I would accordingly divide the ten appointments in the Comptroller's Office as follows:

		Cost Rs. a. p.
7	Assistant Comptrollers on the same pay as Assistant Commissioners, *viz.*, Rs. 250-$\frac{50}{5}$-450	2,450 0 0
	Local Allowance at Rs. 50 a month for 5 Assistant Comptrollers, the other two being members of the Subordinate Accounts Service promoted to it, and not being entitled to this allowance	250 0 0
1	Deputy Comptroller on Rs. 500-40-700	633 5 4
1	Deputy Comptroller on Rs. 700-40-900	833 5 4
1	Comptroller on Rs. 1,000-100-1,200	1,173 5 4
10	Total ...	5,340 0 0

45. The pay of the Comptroller has been fixed as above for the present but in my opinion it is too low. I think it should be Rs. 1,200-40-1,400 as the charge is a very responsible one and the officer should in my opinion get practically the same pay as the other heads of Departments. For the present however the pay may be allowed to continue to be the same as has been fixed recently.

46. I have provided the local allowance of Rs. 50 for the Huzur Treasury Officer also, though the present officer does not get it. I think it is only fair that he should get it, as he is as much an Assistant Comptroller as the others and his charge is probably more important as he is also Superintendent of Stamps. I wish also to place on record here that I have found Mr. Srinivasa Murti a most capable, energetic and willing officer who takes a great interest in his work and that the sucessful amalgamation of the Huzur and District Treasuries and the working of the new system of treasury accounts were, in no small measure, due to his zeal and active co-operation.

Present cost of Gazetted staff.

47. The cost of the present 12 appointments is as follows:—

		Cost Rs. a. p.
1	Comptroller (1,000-100-1,200)	1,173 5 4
1	Deputy Comptroller (600-50-800)	746 10 8
8	Assistant Comptrollers (250-$\frac{50}{5}$-450)	2,800 0 0
	Local allowance to seven Assistant Comptrollers	350 0 0
2	Chief Superintendents (200-15-350)	583 5 4
12	Total ...	5,653 5 4

The new proposals will thus result in a saving of Rs. 313-5-4 per month or Rs. 3,760 per annum.

48. The ministerial establishment under the Comptroller at present consists of the following parts:—

Different parts of the establishment under the Comptroller.

(1) Those employed for the audit of Accounts of the Civil Departments.

(2) The audit of Accounts of the Public Works Revenue and Expenditure of the State.

(3) Accountants and Accounts Clerks attached to the Divisional Offices of the Public Works Department.

(4) The establishment of the Huzur Treasury which has now been amalgamated with the Bangalore District Treasury.

(5) Accountants and Accounts Clerks employed for the audit and compilation, in the Comptroller's Office and in the Divisional Offices, of Railway Construction Accounts.

(6) Accountants and Accounts Clerks engaged in the compilation of Accounts of Railway Open Lines, Revenue and Expenditure.

49. As regards the first section, the establishment should be entirely permanent as no part of the work can be considered temporary and the establishment now required will not only have to be continued in future but may have to be raised with the growth of the Revenue and Expenditure of the State. The strength of the establishment should be fixed in such a way that no increase may be required for some years to come.

Which should be permanent and which temporary.

50. As regards the establishment required for the office in connection with the Public Works Expenditure of the State, it will depend largely on the amount of such expenditure. There are at present 22 Public Works Divisions of which 13 Divisions are designated temporary, namely,

(1) The Irrigation Division ...	... 1
(2) The Public Works Workshop ...	... 1
(3) The Headquarters Range, Mysore	... 1
(4) Electrical Divisions	... 4
(5) Krishnaraj Sagar Works Divisions	... 6
Total	13

The work which has to be done in connection with the first 3 Divisions is really permanent. Even if the present Public Works Charges are re-distributed and some abolished as independent Divisions, the work will have to be done always and will therefore have to be transferred to other Divisions. The work in connection with them in the Comptroller's Office is thus of a permanent character and will always have to be done and the establishment required for it in the Comptrollers's Office should therefore be permanent. The same remarks apply to the Electrical Divisions. The only Capital expenditure at present incurred by this Department on new works is in connection with the 5th installation and this is temporary but the number of men employed, on this part of the Accounts of the Department, in the Comptroller's Office is very small. The audit establishment in the Comptroller's Office required for the Electrical Department should also therefore be made permanent. The only temporary work in the Comptroller's Office in connection with the Public Works Department, is that which relates to the auditing and accounting of the expenditure on the Krishnaraja Sagar Works. These works will be completed in a few years and it is not likely that so large an Irrigation Work will be undertaken by the State immediately after the Works are completed. The establishment, however, required in the Comptroller's Office for the Accounts connected with this work, according to my proposals, will consist only of four men. As on the completion of the works, at least one permanent Division will have to be constituted for the maintenance of the Works, one man will undoubtedly be required by the Comptroller for the works permanently. This will leave only three men superfluous in the Comptroller's Office when the Works are completed. But as other works are bound to be undertaken by the State, when the Krishnaraja Sagar works are completed; I do not think it is necessary to place these three men on a temporary footing. I would therefore make the whole establishment required in the Comptroller's Office for the work, connected with the Civil and Public Works Expenditure of the State, permanent.

51. As regards the Accounts establishment required for the ordinary Public Works Divisions including the Electrical Department, it may also be sanctioned permanently with the exception of those required for the Krishnaraja Sagar Works Divisions. The latter being a purely temporary work, the establishment should also be temporary. Similarly the establishment required for the Railway Construction Divisions should also be temporary.

52. The Huzur Treasury establishment should of course be permanent. This treasury being under the direct control of the Comptroller, its establishment need not be amalgamated with that of other treasuries but should form part of the Comptroller's own establishment.

53. The establishment employed in the Comptroller's Office in connection with Capital Expenditure on Railways, however, stands on an entirely different footing. The whole of the establishment is at present temporary and non-pensionable and as the amount of Capital Expenditure on new lines of Railway will fluctuate from year to year, this part of the Comptroller's establishment should continue to be temporary and should be treated separately from the permanent establishment of the Comptroller's Office.

54. The establishment required for the open lines of Railways is at present permanent with the exception of one man for the old open lines, who is temporary but the services of all these men are non-pensionable like those of all other men employed on the open lines of Railways and they are allowed to subscribe to the Railway Provident Fund of the State. This establishment should continue on its present basis and be kept entirely separate from the other establishment of the Comptroller.

55. A statement is appended showing the establishments required for the Civil and Public Works Accounts in the Comptroller's Office, in the Public Works Divisions and in the Huzur Treasury. I have fixed the establishment after a very careful and detailed examination of the work allotted to each man and am of opinion that the strength now fixed should

suffice for a number of years to come. The present sanctioned strength of the establishment in the Comptroller's own Office, including both permanent and temporary but excluding the establishment authorised to be entertained from a lump sum specially placed at the disposal of the Comptroller, is 174. The Comptroller is however authorised in addition to take temporary men in the place of men absent on leave and also to employ temporary men out of a lump sum placed annually at his disposal which has hitherto varied from Rs. 4,000 to Rs. 5,000 per annum. According to the re-distribution of the work made by me, as shown in the statement, the total number of men required is 143, but to this should be added 8 men to take the place of those who are now employed out of the lump sum grant, 15 men, *i.e.*, 10 per cent of the total number, as a reserve to take the place of absentees on leave and 8 apprentices, *i.e.*, at 5 per cent as a reserve for training. With these reserves the total strength will stand at 174, the same number as at present and the Comptroller will not have authority to appoint any one to his establishment in leave vacancies or for any special work which though recurring has to be done only periodically. New appointments will be restricted to permanent vacancies and to those due to deputation of members of his establishment to other Offices.

56. Thus even after providing for all the reserves, the total strength of the establishment in the Comptroller's own office will be the same as the present sanctioned strength. There is thus really a large reduction as the lump sum grant will be withdrawn and temporary appointments will not be allowed in leave vacancies. This reduction is partly the effect of the simplifications of procedure which have been effected and partly of the amalgamation of the Civil and Public Works branches and a consequent large reduction in the number of sections in the office, thus effecting a substantial reduction in the supervising staff as well as avoiding a large amount of duplication of work which the former system involved. In his proposals, submitted to Government in September 1915, the Comptroller proposed an addition of no less than 33 men which will be unnecessary now, besides making the appointment of temporary clerks to fill up leave vacancies as also those required to do special temporary work, unnecessary. It will also provide for the training of a sufficient number of men to fill up vacancies in the office and the appointment of temporary clerks will be wholly unnecessary in future.

57. As regards the Public Works Divisions other than those for the Krishnaraja Sagar Works, the sanctioned strength is 45 Accountants and Accounts Clerks and 13 Cashiers. Of the latter 4 are employed in the Electrical Divisions and will have to be continued as a large amount of cash will still have to be handled by these Divisions, two of them collecting a large amount of Revenue in cash and a large amount having to be paid for labour in cash in the other two Divisions. The reforms recently sanctioned in the system of Public Works Accounts will, however, render the appointment of Cashiers unnecessary in all the other Divisions, though some extra work will be thrown on them in the maintenance of the register of Works at the Headquarters of the Divisions. There will however be a substantial reduction in the Accounts Work in the Sub-Divisions. As I have already pointed out in my Public Works Note, the extra work at the Headquarters, should be provided for by the withdrawal of one or two clerks at the most from the Sub-Divisional Offices. Each of these Sub-Divisional Offices has now got two clerks, but one clerk should in future be enough for each Sub-Division. The sub-divisional establishments should therefore be revised and one or two clerks should be transferred from the Sub-Divisional Offices except in the case of the Electrical Department which has no sub-divisional offices. Some Public Works Divisions also have no sub-divisional offices but they have no Cashiers also and no reduction is proposed in their accounts establishment. The total sanctioned strength should then be 58 as at present minus 9 Cashiers or 49 men. But an addition has to be made of 2 for apprentices and 5 for leave reserve, the total strength being fixed at 56 men.

58. For the Huzur Treasury the Accounts establishment has already been fixed at 10 which with reserves for leave and apprentices will number 11. The treasurer's establishment has been fixed at one Treasurer and 4 shroffs. The total number of clerks to be included is 12 including the Treasurer and the number of shroffs is 4. When heavy remittances are received or sent, extra shroffs may be required. The Comptroller may be authorised to engage them temporarily at suitable rates of pay like Accountants-General in British India.

59. The permanent strength of the establishment under the Comptroller's control will thus be as follows:—

Total strength of permanent establishment under Comptroller.

	No.
Comptroller's own establishment including a shroff for his pay section	174
Public Works Divisional Offices	56
Huzur Treasury including 4 shroffs	16
Total ...	246

60. The sanctioned number of temporary appointments for the Krishnaraja Sagar Works is 36 including a shroff. But the number actually employed at present is only 29 including the shroff. The sanctioned number may therefore be reduced to the present number 29. The scale of pay of the present employees is one on Rs. 105—5—130, 3 on Rs. 75—5—100, 3 on Rs. 50—4—70, 2 on Rs. 50, 5 on Rs. 40, one on Rs. 35 and 14 on Rs. 30. The first 7 appointments may be converted into one on Rs. 150, 1 on Rs. 100, one on Rs. 90, 1 on Rs. 80, 1 on Rs. 70 and 2 on Rs. 60. The other appointments may remain as they are, as they are not on a progressive scale of pay.

Temporary staff required for Krishnaraja Sagar Works.

61. The sanctioned scale of appointments for Railways is as follows :—

Present sanctioned strength of establishment for Railways.

Construction						Old Open Lines	No.	New Open Lines	No.
Comptroller's office		No.	Divisional offices		No.				
Superintendent	Rs. 100—150	1	Third Grade Accountant Rs. 75—5—100.		3	Accountant on Rs. 150—25—200	1	Superintendent Rs. 140—10—200	1
Accountant Clerks	80—100	2	Fourth Grade Accountant Rs. 50—4—70.		1	(Term expires on 14-7-1918)	...	Accountants Rs. 75—5—100	3
Do	50—70	4	Accounts Clerks on	Rs. 60	1			Clerks on Rs. 70 and under.	20
Do	30—50	4	Do	40—50	3			Clerks on Rs. 50 and under.	5
Do	50	1	Do	50	1			Cashiers and pay clerks on Rs. 50 and under.	4
Do	35	1	Do	40	5				
Do	25—35	4	Cashiers on Rs.	50	1				
Do	25	1	Do	40—50	1				
			N.B.—1 on Rs. 60 and 1 on Rs. 40 only till 30th September 1917 employed for the compilation of Tarikere Narasimharajapur Tramway accounts						
Correspondence clerks on	35	1							
Do	30	1							
Do	25	1							
Total	...	21			16		1		33

62. Nine men are required in the Comptroller's Office at present for Construction Accounts, while those employed in the divisions are 14. There are also two men now in the Central office for closing the accounts of the Tarikere Narasimharajpur Tramway but their services will not be required after the 30th of September 1917. The total number required for Construction Accounts is thus 23 which may be distributed among the several grades as follows. The establishment will continue to be temporary and will have to be settled from time to time according to the programme of capital expenditure. It will be sufficient for the present, as the two divisions for the Mysore-Arsikere Railway will be closed by the time the two other new divisions just constituted grow in magnitude.

Strength of the Establishment required for Construction Accounts.

	Number	Rate of pay Rs.	Cost Rs.
	1	150	150
	1	100	100
	1	90	90
	1	80	80
	1	70	70
	2	60	120
	3	50	150
	4	40	160
	4	35	140
	5	30	150
Total ...	23		1,210

63. The number of men employed for Open Lines, new and old at present, is 30 against a sanctioned scale of 34. But the sanctioned scale does not provide for the Mysore-Arsikere Railway which has already been partially opened. I have not gone into the question of the establishment which will be required for this line. The present sanction need not be modified until the requirements of the new line are investigated and known. I have therefore excluded the open line accounts establishments altogether from my proposals.

Strength of Establishment required for open lines.

64. I now come to the question of the Menial Establishment required for the office. With the exception of 3 Book-binders and Mutchis, 2 Dafterbands and 2 Sweepers, the rest of the establishment now consists of peons and at present there are 45 permanent men of this class and 18 temporary men in the Comptroller's Civil and Public Works Branches. This number was considered insufficient by the Comptroller in September 1915, and he proposed an addition of 10 peons, 2 Bookbinders and Mutchis and 6 literate Attenders. I do not understand why he considered such a large addition to the number of peons necessary. The following rules are laid down in his Office Manual for the distribution of peons in the office :—

Present strength of menial Establishment.

Rule 16 "As a rule, two orderlies are to be allowed to a Gazetted Officer for attendence on him in office, and such officer may, solely with a view to facilitate disposal of Government work, be permitted to detach one of them for duty at his residence."

Rule 17 "For office establishments, the scale is one peon for a batch of 8 or 10 clerks or more (according to the nature of the work) located in the same place with some provision for the Despatch Branch."

Rule 18 "No home orderlies are allowed to any official in charge of a section. (Government Order No. G. 6620-45—G. F. 236-07-1, dated 13th May 1908.)"

65. Rule 16 thus authorises an officer "solely with a view to facilitate the disposal of Government work" to detach one of his two peons for duty at his residence. I doubt very much if any of the Assistant Comptrollers do any Government work at home. Even if he does such work, I can see no reason why he should have a peon at his house. He has never to send any papers to any one outside the office. I am informed by the Comptroller that during the 14 months that he has been the head of the office, he has never received a single communication at his house from any of his assistants. Thus, though it is not necessary for any Gazetted Officer to send any papers to any one from his house, still he employs a peon at his house. The only conclusion which can be drawn from this, is that the peon is employed as a private servant. In fact some of the Assistant Comptrollers not only employ at their houses one of the two peons sanctioned from the general establishment, but also supplement the number by additional peons obtained against other sanctions.

Provision of peons for Officers at their houses unnecessary.

I think the present practice of Gazetted Officers employing Government peons as private servants in their houses is objectionable and should cease. It is true the Assistant Comptrollers are not the only officers in the Mysore State who follow this objectionable practice which appears to be almost universal in the State. I have conversed with many officers of the State and regret to have found that many of them did not see any thing objectionable in the practice. Still I cannot help considering it as objectionable. I am therefore strongly of opinion that the Accounts Department, as the custodian of the finances of the State and as the Department responsible for enforcing regularity in all matters connected with the expenditure of the State, should set an example in the matter and should be the first to give up the practice.

66. The Comptroller is the only officer who does not employ any peons at his house and he is of opinion that he was never put to any inconvenience on account of his not having any peons at home though he always works at home. The sanctioned scale provides for 6 peons for the Comptroller. I think one Jamadar and 2 peons will be enough for him and the other officers should have only one peon each. In fact, the Comptroller has only 3 peons for himself who all work in office and the other officers employ in office only one peon at present. Each of the sections has now got a peon. I think peons for

Peons required only for attendance on officers and some special sections. Audit Sections should have literate attenders instead of peons.

the clerical establishment are quite unnecessary and they do very little work. What the sections require are literate attenders to supply them with records, to file vouchers as also to carry papers to and fro. If a literate attender is attached to each section, he would be able to save the clerical establishment a lot of unnecessary trouble which they have to take at present in picking out references, etc. I would therefore attach a literate attender to every section of the office and would not allow peons to any section except the Record Section for carrying about papers and for despatch work. Book-binders and Mutchis are now employed mostly for filing vouchers. These are also unnecessary. This work would be far better done by literate attenders than by illiterate Mutchis. The name Dafterband is a misnomer as the men are none others than highly paid peons. I would abolish these appointments also substituting literate attenders for them where necessary. There need be only one book-binder in the office for doing the real book binding work which is however very little, if filing of vouchers is excluded, as most of the binding work of the office is done by the Press.

67. I have consulted the Comptroller and we consider that the following Menial Establishment will be sufficient for the Comptroller's own office The scale of pay is also shown :—

Proposed strength of menial establishment and its distribution.

PEONS.

Comptroller	3 4
Two Deputy Comptrollers	2 4
Six Assistant Comptrollers	6 12
Pay Section	3
Records including Cycle Orderlies	4
Local Audit Section	1
Local Auditors	6
Watchmen	2
Librarian	1
Stationery and Forms	1
Old Records	2
Reserve	4
Total ...	35 44

ATTENDERS.

Book and Budget Section	1
Eight Audit Sections	8
Reserve	1
Total ...	10
Book-binder	1
Sweepers	2
Grand Total ...	48 57

PROPOSED SCALE.

		No.	Pay Rs.	Cost Rs.	Total Rs.
Peons.—					
Jamadar	...	1	14	14	
Daffedars	...	2	12	24	
Peons	...	2	11	22	
Do	...	4 + 1	10	40 50	
Do	...	7 + 1	9	63 72	
Do	...	19 + 7	8	152 208	390
Total	...	35 44			315
Attenders.—					
Attenders	...	2	18	36	
Do	...	3	16	48	
Do	...	5	14	70	
Total	...	10			154
Book-binder	...	1	15	15	15
Sweepers	...	2	6	12	12
Total	...	48 57	...	...	496

Proposed scale of pay.

The total cost will be Rs. 496 per month against the present sanctioned cost of Rs. 488-12-0. The Comptroller now employs some peons from his lump sum grant and these will be saved in future.

68. One attender will be required for the Railway Construction Section though the present scale provides for 5, the number of clerks being only nine.

Proposed strength of Menial Establishment Railway construction.

Strength of Menial Establishment for Huzur Treasury.

69. For the Huzur Treasury, the following menial establishment is required :—

	No.	Pay. Rs.	Cost. Rs.
Gollar	1	12	12
Do	1	10	10
Do	2	9	18
Attender	1	14	14
Daffedar	1	11	11
Peons	1	9	9
	2	8	16
Sweeper	1	6	6
Total ...	10	...	96

The sanctioned strength of the Huzur and Bangalore District Treasuries consisted of 20 men at a cost of Rs. 167 per month.

70. To sum up, the establishment under the Comptroller will be as follows :—

	No. of men.
Permanent clerical establishment as in para 59	246
Temporary Accountants and Accounts Clerks for the six Krishnaraja Sagar Works Divisions	29
Temporary establishment in Comptroller's Office and in Divisional Offices for Railway construction accounts ...	23
Total ...	298

MENIAL ESTABLISHMENT.

Permanent—	
Comptroller's office	48
Huzur Treasury	10
Temporary—	
Railway construction	1
Total ...	59

71. I propose to distribute the establishment calculated above as consisting of 298 permanent and temporary men on the clerical establishment and 59 men on the menial Establishment among the following grades which I have already suggested in a previous parts of this note.

Proposed grading of permanent establishment.

Rank	Grade	Number	Pay in rupees	Cost in rupees
PERMANENT.				
Subordinate Account Service	I	2	250	500
Do	II	2	200	400
Do	III	4	175	700
Do	IV	4	150	600
Do	V	5	125	625
Do	VI	2	100	200
Total ...	...	19	...	3,025
Accountants	I	10	100	1,000
Do	II	11	90	990
Do	III	12	80	960
Do	IV	15	70	1,050
Do	V	18	60	1,080
Total ...	...	66	...	5,080

Rank	Grade	Number	Pay in rupees	Cost in rupees
Clerical Service	I	6	60	360
Do	II	9	55	495
Do	III	13	50	650
Do	IV	18	45	810
Do	V	24	40	960
Do	VI	30	35	1,050
Do	VII	36	30	1,080
Do	VIII	10	25	250
Total ...	...	146	...	5,655
Apprentices	...	10	25	250
Shroffs	I	1	30	30
Do	II	2	25	50
Do	III	2	20	40
Total ...	...	5	...	120
Local Allowances to Accountants and Accounts Clerks at Sivasamudram ...	...	...	...	27
Grand Total Permanent ...	...	246	...	14,157
TEMPORARY.				
Krishnaraj Sagar works—				
Subordinate Account Service	IV	1	150	150
Accountants	I	1	100	100
Do	II	1	90	90
Do	III	1	80	80
Do	IV	1	70	70
Do	V	2	60	120
Clerical Service	III	2	50	100
Do	V	5	40	200
Do	VI	1	35	35
Do	VII	14	30	420
Local Allowance	...	...	...	293
Total ...	...	29	...	1,658
RAILWAY CONSTRUCTION.				
Subordinate Account Service... ...	IV	1	150	150
Accountants	I	1	100	100
	II	1	90	90
	III	1	80	80
	IV	1	70	70
	V	2	60	120
Clerical Service	III	3	50	150
	V	4	40	160
	VI	4	35	140
	VII	5	30	150
Total ...	...	23	...	1,210
MENIAL ESTABLISHMENT.				
Permanent—Comptroller's office ...	...	48	...	496
Permanent—Huzur Treasury... ...	...	10	...	96
Temporary—Railway construction ...	...	1	...	14
Total ...	...	59	...	606
Grand Total ...	...	357	...	17,631

Present sanctioned strength and cost.

72. The sanctioned cost of the existing strength is as shown below :—

Rank	Grade	Number	Cost	
Civil.	Rs.		Rs. a. p.	Rs. a. p.
Examiner	150—10—200	1	187 8 0	
Do	100—10—150	3	412 8 0	
Civil Court Auditor	100—10—150	1	137 8 0	
Commercial Auditor	100—10—150	1	137 8 0	
Assistant Examiners	70—5—100	10	920 0 0	
First Grade Accountant	50—3—65	19	1,163 12 0	
Second do	30—3—45	23	948 12 0	
Third do	25	17	425 0 0	
Fourth do	20	27	540 0 0	
Temporary Accountants	50—3—65	2	122 8 0	
Do	30—3—45	13	536 4 0	
Do Provident Fund	30—3—45	1	41 4 0	
Do	25	1	25 0 0	
Do	20	1	20 0 0	
Conveyance allowance	.....	...	30 0 0	
Total ..		120		5,547 8 0
Public Works.				
Accountant, I Grade	140—10—200	2	368 0 0	
Do II Grade	105—5—130	2	247 8 0	
Do III Grade	75—5—100	9	843 12 0	
Do IV Grade	50—4—70	15	975 0 0	
Accounts clerks	50	1	50 0 0	
Do	40	4	160 0 0	
Do	35	6	210 0 0	
Do	30	16	480 0 0	
Do	25	23	575 0 0	
Do	20	2	40 0 0	
Do	30—3—45	12	495 0 0	
Do	30	2	60 0 0	
Do	25	2	50 0 0	
Do	20	5	100 0 0	
Cashiers	50	5	250 0 0	
Do	40	10	400 0 0	
Local allowance			102 0 0	
Total ...		116		5,406 4 0
Bangalore Treasury now Consolidated into Huzur Treasury.				
Head Accountant	60—5—80	1	78 12 0	
Dy. Accountant	50	1	50 0 0	
Assistant Accountant	30—1—35	1	33 12 0	
Do	35	1	35 0 0	
Do	30	2	60 0 0	
Do	25	2	50 0 0	
Do	20	3	60 0 0	
Do	15	3	45 0 0	
Do	10—1—15	1	13 12 0	
Gumastas	15	2	30 0 0	
Treasurer	100	1	100 0 0	
Head Shroff	25—1—30	1	28 12 0	
Shroff	25	1	25 0 0	
Do	20	1	20 0 0	
Total ...		21		630 0 0
Total ...		257		11,683 12 0
TEMPORARY.				
Krishnaraj Sagar Works.				
Accountant	105—5—130	2	247 8 0	
Do	75—5—100	4	375 0 0	
Do	50—4—70	3	195 0 0	
Accounts clerks	30	12	360 0 0	
Shroff	30	1	30 0 0	
Ledger clerks	30	3	90 0 0	
Cashiers	50	3	150 0 0	
Do	40	8	320 0 0	
Local allowance	...	...	378 12 0	
Total ...		36		2,146 4 0

Rank	Grade	Number	Cost	
Railway Construction.	Rs.		Rs. a. p.	Rs. a. p.
Superintendent	100—150	1	150 0 0	
Accounts clerks	80—100	2	200 0 0	
Do	50—70	4	280 0 0	
Do	30—50	4	200 0 0	
Do	25—35	4	140 0 0	
Do	50	1	50 0 0	
Do	35	1	35 0 0	
Do	25	1	25 0 0	
Correspondence clerks	35	1	35 0 0	
Do	30	1	30 0 0	
Do	25	1	25 0 0	
Accountants	75—5—100	3	281 4 0	
Do	50—4—70	1	65 0 0	
Accounts clerks	40—50	3	150 0 0	
Do	50	1	50 0 0	
Do	40	4	160 0 0	
Cashier	50	1	50 0 0	
Do	40—50	1	50 0 0	
Total ...		35		1,976 4 0
Menial Establishment.				
Civil Branch	.....	40	321 0 0	
Public Works Branch	.....	20	167 12 0	
Huzur Treasury	.....	12	90 0 0	
Railway Construction	.....	5	44 0 0	
Total ...		77		622 12 0
Grand Total ...		405		16,429 0 0

73. I have not included in the above, the establishment of the old Huzur Treasury which has been abolished altogether and the savings on which I am not taking credit for here. To the present sanctioned cost shown above, should, however, be added the lump sum grant which has always hitherto been placed at the disposal of the Comptroller for the entertainment of extra establishment, but for which I have made provision in the permanent establishment. The amount of this grant not having been less than Rs. 4,000 per annum for the last two or three years the monthly share may be taken at Rs. 333⅓. It will be no longer necessary to place any lump sum grant at the disposal of the Comptroller. The cost of 20 reservists proposed as a provision for leave vacancies, should also be added to the present cost as it was the practice hitherto to employ temporary men in these vacancies. The pay of these men may be taken at Rs. 30 per mensem. It will not be necessary in future to employ such men and the expenditure which was hitherto incurred for them should be taken as a part of the present cost.

Additions to present cost on account of temporary establishment

74. The total present cost may thus be calculated as follows :—

Total present cost of establishment.

	Rs.	a.	p.
Sanctioned cost of permanent and Temporary men shown above ...	16,429	0	0
Monthly share of Lump Sum Grant	333	5	4
Cost of temporary men taken in Leave vacancies	600	0	0
Total ...	17,362	5	4

75. The cost of the establishment now proposed by me is Rs. 17,631 against Rs. 17,362-5-4 the present cost as calculated above. The excess is thus Rs. 268-10-8 per mensem or Rs. 3,224 per annum which is negligible and will be more than covered by the saving on the sanctioned cost of the gazetted staff, which has been calculated in para 46 at Rs. 3,760 per annum. Taking the Gazetted staff into account there will be an actual saving of Rs. 536 per annum.

Extra cost involved by proposals.

76. In September 1915 the Comptroller submitted proposals for the revision of the Civil and Public Works Establishments of his Office as also of the Accounts establishment of the Divisional Offices. His proposals were briefly to add 15 clerks and Accountants and one Shroff to the Civil branch of his Office, 14 clerks and Accountants to the

Extra cost of my proposals negligible when compared with what was proposed by Comptroller.

Public Works Branch of his office and 3 to the Divisional Offices *i.e.*, an addition of 33 men. He also proposed the creation of 6 new appointments of literate attenders as well as 12 additional menials to his staff. He also suggested a revision of the pay of some of the appointments in the different establishments. The total additional cost proposed by him was Rs. 46,836 per annum while that now proposed by me is only Rs. 3,224 per annum excluding the saving proposed under gazetted officers.

77. At present two accountants employed in the Chief Electrical Engineer's Office at Bangalore on pay of Rs. 75-5-100 and Rs. 50-5-75 get local allowances of Rs. 50 and Rs. 25 per mensem respectively. I can see no reason for the grant of these local allowances as no other accountant in Bangalore gets it. I have provided for the Chief Electrical Engineer's Office, a member of the Subordinate Acounts Service, *i.e.*, a man on a grade between Rs. 125 to Rs. 250. As soon as a suitable man in one of these grades is posted to the Office, the local allowance to the senior man should cease. The junior man's allowance should cease at once, and he will be put in one of the new grades when he will get a pay substantially higher than his present pay. Two Local Auditors now employed in Bangalore also get a local allowance of Rs. 10 each. These also should cease as there is no reason why they should get the allowance. The only difference between them and men employed in the Comptroller's Office is that their work is in other offices while the work of the others is in the Comptroller's Office. They have never to work in more than one place on the same day and they are not therefore put to any extra exenditure on account of conveyance charges. The Commercial Auditor is also allowed a similar allowance which also should cease on the same grounds. My proposed scale does not accordingly provide for these local allowances. The accountant and the two Accounts Clerks employed at Sivasamudram at present get local allowances of 20 per cent of their pay. The men employed on the Krishnaraja Sagar Works also get similar allowances. I have retained all of these as the places are out of the way and unhealthy.

Extra cost largely due to constitution of subordinate Account Service

78. There would have been a large saving on the present sanctioned cost, but for the extra expenditure due to the proposed constitution of the Subordinate Account Service. I have proposed 19 men for this service at a cost of Rs. 3,025 per mensem while the pay of the 19 senior men of the present sanctioned establishment is Rs. 2,334-4-0. The extra cost which the constitution of this service will involve is thus Rs. 690-12-0 per month. This, in my opinion, is the minimum of the extra expenditure with which this service can be constituted and as I consider it essential for the efficient working of the office that this service should be constituted, and as practically the whole of the extra expenditure will be met by savings on the total sanctioned cost. I have no hesitation in recommending that the extra cost involved by it should be sanctioned.

The whole of this extra cost will not be required immediately.

79. The whole of the extra cost will not, however, be required immediately as it will not be possible to fill all the appointments proposed for the Subordinate Account Service with suitable men at once. The object of the new Subordinate Account Service is to provide a body of efficient men possessing a thorough knowledge of the work of the office in all its branches and capable of exercising a proper supervision over the subordinate Accountants and Clerks and unless they are men who have been thoroughly trained and have acquired the technical knowledge, no improvement in the office can be expected. It would be useless to fill up the appointments by giving promotion to men already in the office unless they are at least fairly well qualified for them. I have examined with the Comptroller the qualifications and capabilities of the existing men and I find that there are only 11 men in the office at present who can make only fairly capable Superintendents immediately and who can possibly be put into the service at once. The number proposed by me as actually required is however 19. Eight more men will thus be required. I understand that two probationers have already been selected and will be posted to the office soon. Six more men will therefore still be required according to my proposals. The Comptroller is of opinion that it is not possible to get properly qualified men trained in Accounts from any of the other offices in Mysore, and as two probationers are going to be taken soon, it is no use taking any more of them just at present. If more than two men are taken in the same year, it will not only be difficult to give them a proper training, but there will also be a block in promotion in future which will create discontent and they will not also be able, even if they are well educated, to discharge the duties which will devolve on them for a period of at least two years after their admission to the service.

Introduction of new blood necessary in Subordinate Account Service.

80. Moreover, I think it is absolutely necessary to introduce some fresh blood into the Subordinate Account Service at once. No substantial improvement can be expected in the work of the office unless some capable men already well trained in the work are brought in from outside. I therefore propose that three men well trained in the Madras Accountant-General's Office may be brought from there if possible, and the three other appointments may be kept vacant in the Subordinate Account Service for the present, the Comptroller being allowed the option of filling them sub-pro-tem in the lower grades until they can be permanently filled up by the promotion of men already in the office after they have passed the Subordinate Accounts Service Examination or by the appointment during the next two or three years of distinguished local graduates as probationers on the terms mentioned already. It would of course be desirable, if it were possible, to get the three men from the Accountant-General's Office for a few years only on foreign service terms, but so far as I can judge the Accountant-General will never agree to part with any of his men now. Owing to the exigencies of the Military Accounts Department due to the war, he has been compelled temporarily to part with a large number of his well qualified men and as he is already very short of such men, he will not agree to any further temporary drain on his establishment for the Mysore State.

81. During my incumbency of the appointment of Accountant-General, Madras, I appointed in the office a number of distinguished graduates as probationers for the Subordinate Account Service. They have all since passed the Subordinate Account Service Examination and many of them are getting now such a sufficiently high salary as will preclude the possibility of their accepting an appointment in the Subordinate Account Service here. There are, however, still three left whose pay is not sufficiently high yet and who might care to resign their appointments in the Madras office and join the Subordinate Account Service here if they are offered permanent appointments on a fairly high pay. I have already sounded one and he has expressed his willingness. He obtained a first class in his B. A. Examination and obtained a nomination for the competitive Financial Examination and though he could not stand sufficiently high in the examination to be able to secure one of the advertised appointments, still he did very well. He has put in three years, service in the Madras office and has passed the Sub-Account Service Examination and has now been sent to the Military Department and is getting a pay of Rs. 150 there. He is prepared to resign his appointment in British Service as he is only in his 25th year of age, if he can get a permanent appointment in the Mysore Subordinate Account Service on a pay of Rs. 200 and possibly even Rs. 175. There are two others also in the Madras office, one of whom is a Madras M. A., in what class I do not remember now, but he obtained a first class in his B. A. He has passed the Subordinate Account Service and considering the pay which he is now getting (Rs. 125 or so), I think he also might resign his appointment in British India on the same terms as mentioned above as he has put in only 2½ years' service. The other was my last recruit and has completed nearly two years' service. He is a first class Honours B. A. of Madras and he also may come, probably on Rs. 150 even. These are, however, my guesses as I have not seen either of the two lately and have not sounded them. At any rate I think it might be possible to get two out of the three. As mentioned above they have received a sound training both in Civil and Public Works Accounts.

Method of recruitment of the Accountants' Service.

82. I have sub-divided the clerical service into two divisions, *viz.*, the Accountants Service and the Clerical Service. It should be an absolute rule for the future that no one will be promoted from the lower to the higher service either temporarily or permanently, unless he has passed an examination in the practical work allotted to members of the higher service. The higher service will thus be recruited by membere of the lower service who have passed the examination and also by the direct appointment on probation of graduates who will not be confirmed unless they are able to pass the examination referred to above, within two years after their appointment in the office.

83. In the interests of the office, it would be better to reserve every third appointment in the serve for such graduates, so that we may have a fair proportion of them in the office. The Subordinate Account Service will also be open to members of this service if they can pass the examination prescribed for men of that service. When the re-organisation is sanctioned, there will be a large number of vacancies immediately in the Accountants Service

and as a large number of men already in the office have not had any promotion for some years now, it would not be desirable to apply the examination rules or the one-third rule for graduates immediately, The appointments can now be filled up without examination by the Comptroller by selection from among the men; but at least four appointments ought to be reserved for being filled up by graduates in the next two years. As regards the others, they may be filled by selection by the Comptroller as suggested above but such selection should be restricted to men who have already been acting in the grade Rs. 50-3-65 and who are considered really fit for that service, in which case they can be put into that service at once. If there is any doubt about their fitness for that service, they should be put in one of the higher grades of the clerical service itself. In the case of the others, that is, those whose salary is Rs. 45 or less, no one should be put into the Accountants Service until he has passed the prescribed examination. There will be no hardship in this as it will be possible to give these men an increase of pay of Rs. 5 or even more in special cases at once and it will merely mean a postponment of their promotion to Rs. 60 until they have proved their fitness for the higher service by passing the examination which can be held within six months from the date the re-organisation is sanctioned. Those men who are now acting in the grade Rs. 50-3-65 will have to be divided, as mentioned already, into two classes according to the discretion of the Comptroller, *viz.*, those who are fit for the Accountants Service and who will be put into the Accountants Service at once and secondly those who are not considered fit for that service and will be put into the lower service in a suitable grade. They will not however be precluded from going up for the examination and if they prove their fitness in this way hereafter they will also be eligible for promotion to the higher service. The men in the clerical service who are not already acting on Rs. 50—3—65 *i.e.*, whose salary is Rs. 45 or less will be put into the different grades generally by seniority except in special cases of men who are considered fit for the Accountants' Service, but cannot be put into that service at once merely because their pay is at present Rs. 45 or less.

84. Some of the appointments in the Accountants' Service will probably have to be kept vacant for the present, but they will be filled up as soon as men are able to pass the prescribed examination which, as suggested above, will be held within six months from the date when the re-organisation is sanctioned. In the meantime, the Comptroller may give them promotion in the clerical service or, if there are no vacancies, may give them an increase of Rs. 5 in their pay against vacancies in the higher service. There are two ~~are~~ three men now in the office who are drawing a pay of Rs. 65 but who are considered quite unfit. As however they are drawing a pay higher than Rs. 60, they will have to be put into the highest grade in the clerical service with a personal allowance of Rs. 5. These personal allowances are to be covered by keeping appointments in the higher grades vacant. One or two of these men are willing to retire on the pension they have earned if they are allowed to do so without producing a medical certificate as required under the rules. I think this small concession may be allowed.

Method of recruitment of the clerical service.

85. As regards the clerical service, it will be recruited in future by a competitive examination from among men who have passed at least the Secondary School Leaving Certificate examination. Special consideration will be shown towards the members of the backward communities but even in their case, no one should be appointed who has not the minimum qualification and is not able to pass the competitive examination though he might not be able to secure a place by the competitive test. None of these men will however be confirmed unless they are able to pass the Accounts Test (higher), prescribed by Government. This is the rule at present. If they are not able to pass the examination within two years after the appointment in the office they will cease to be borne on the establishment. This rule will not however apply to men appointed as typists.

86. Even in the clerical service there are at present a fairly large number of permanent men who are unfit for any accounts work and can be employed only as copyists. It is not however possible to employ so large a number in this capacity. These men are getting a pay of Rs. 25 or Rs. 20 for years and have not been promoted, because of their inefficiency. They will have to be retained for the present at least in the last grade on Rs. 25, on any routine work they are capable of performing. There are a few others of the same stamp but getting a much higher pay. These men also will have to be retained but they should not be allowed any further increase of pay.

87. There are at present a large number of temporary men also in the Office. It will be possible to find employment for all of them. But I am strongly of opinion that none of these men should be confirmed without a preliminary examination unless they have passed the Accounes Test Higher already. The Comptroller has therefore agreed to hold a preliminary examination for the selection of candidates in which he will allow not only men who are already in the office to appear but also other Mysoreans who have at least passed the S. S. L. C. Examination. Preference will, of course, be given to men who are already in the office but those among them who fail absolutely in the examination will have to be sent away. If there are any vacancies left thereafter, they will be filled up according to the results of the competitive examination. In this examination also, he will, of course, show special consideration towards members of the backward communities as suggested already.

Confirmation of temporary men now working in the office.

88. There are a large number of men also who have put in long temporary service. Such of these men as are confirmed in consequence of the reorganisation should be allowed to count their previous service towards pension. This is a concession to which they are entitled in justice and fairness.

Temporary men now confirmed should be allowed to count their past service towards pension.

89. A proposition statement is appended showing the present scale and the scale proposed by me.

K. L. DATTA,
13-9-1917.

Mr. Datta has discussed with me all the proposals made above and I agree with him in all his suggestions. I think the establishment proposed is sufficient and hope to be able to manage with it. I request orders may be passed early so that I may have the benefit of Mr. Datta's advice in giving effect to the re-organisation. The several reforms affecting the work of the Comptroller's Office, the Treasuries and the Public Works Divisional Offices have not all been introduced into working order yet. The work of the Comptroller's Office in some of its sections has also still to be systematised and Mr. Datta's help in reducing the whole work of the Office into order would have been very valuable. As however, his engagement terminates at the end of this month I shall try my best to do the work left undone by him.

M. N. KRISHNA RAO,
15-9-17.

APPENDIX I.

STRENGTH OF THE COMPTROLLER'S OFFICE,

Gazetted Officer	Sections and details of work.	Superintendent	Asst. Superintendent	Accountants	Clerks	Shroff	Total number of men
Comptroller.	General Supervision and Budget and Resource excluding routine work appertaining to it.	...	...	...	...	...	
Assistant Comptroller.	*Book and Compilation and Budget and Resource (Routine Work only.)*						
1	Superintendent	1	1	...	...	...	2
	Posting of Detailed books ...	...	...	...	2	...	2
	Pre-audit compilations and Bank and Coutts & Co's., Orders, compilation of accounts of above	...	...	1	1	...	2
	Securities, Personal Estate and other Trust accounts, and Account of Receipts from Mines	...	...	1	1	...	2
	Ledger, Journal and Transfer Entries.	...	...	...	1	...	1
	Finance and Revenue Accounts, Review of Balances and Appropriation Report	...	...	1	1	...	2
	General Assistant	...	...	...	1	...	1
	Budget and Resource	...	...	1	1	...	2
	Total ...	1	1	4	8	...	14
	Records—						
	In charge	...	...	1	...	...	1
	Establishment and Establishment bills and Contingent Bills etc. ...	...	...	1	...	...	1
	'From' Registers	...	...	...	1	...	1
	'To' Registers	...	...	...	1	...	1
	Returns etc., received and issued and opening of letters and Short-hand Typist.	...	...	...	1	...	1
	Despatcher and receiver of letters ...	...	...	...	2	...	2
	Old records	...	...	...	2	...	2
	Stationery and Forms	...	...	...	1	...	1
	Typists	...	...	...	4	...	4
	Copyists	...	...	...	2	...	2
	Librarian	...	...	...	1	...	1
	Comparing clerk	...	...	1	...	...	1
	Total ...	...	...	3	15	...	18
	Miscellaneous Audit—						
	Superintendent	1	...	...	...	...	1
	Deposits, 3 and 2 Districts each ...	...	...	1	2	...	3
	Loans and Takavi Advances and Bills Audit.	...	...	1	2	...	3
	Pension reporting and verification and Pension P. P. O's. and Audit.	...	...	1	3	...	4
	General Assistant	...	...	...	1	...	1
	Total ...	1	...	3	8	...	12
2	Carried over ...	2	1	10	31	...	44

Strength of the Comptroller's Office.

Gazetted Officer	Sections and details of work	Superintendent	Asst. Superintendent	Accountants	Clerks	Shroff	Total number of men
2	Brought forward ...	2	1	10	31		44
Dy. Comptroller 1	GENERAL AUDIT I.—SECTION.						
	T. A. Group A.—						
	Superintendent and Assistant Superintendent.	1	1	...	...	...	2
	Mysore	...	...	1	2	...	3
	Shimoga	...	...	1	1	...	2
	Chitaldrug	...	...	1	1	...	2
	General Assistants	...	...	...	2	...	2
	Treasury and Public Works Miscellaneous.	...	...	1	...	...	1
	Total ...	1	1	4	6	...	12
	T. A. Group B—						
	Superintendent and Assistant Superintendent.	1	1	...	...	...	2
	Kolar Treasury Accounts	...	...	1	1	...	2
	Establishment Bills containing Officers on Provincial scale.	...	...	1	2	...	3
	Forest	...	...	1	2	...	3
	Remittance registers and all broad sheets of advances, etc.	...	...	1	...	...	1
	General Assistants	...	...	...	2	...	2
	Total ...	1	1	4	7	...	13
	Works Audit Group II.—						
	Superintendent	1	...	...	...	...	1
	Bangalore Division, Irrigation Division, Civil Officer, Kolar & I.-G. of Police.	...	...	1	1	...	2
	C. P. S. 4 Divisions	...	...	1	2	...	3
	Tumkur Division, Headquarters Range, Mysore and Kadur, Civil Officers, Mysore.	...	...	1	1	...	2
	General Assistant	...	...	...	1	...	1
	Total ...	1	...	3	5	...	9
Asst. Comptroller 1	*G. A. D. and Savings Bank*—						
	Snperintendent	1	...	...	...	...	1
	G. O. Audit	...	...	1	2	...	3
	Savings Banks	...	...	1	3	...	4
	Provident Fund	...	...	1	2	...	3
	Revenue Survey and General Assistant.	...	...	...	1	...	1
	Total ...	1	...	3	8	...	12
	Pay Section	...	...	1	2	1	4
	Work Audit Group III—						
	Superintendent	1	...	...	...	...	1
	Mysore and Workshop Divisions ...	...	...	1	1	...	2
4	Carried over ...	1	...	1	1	...	3
	Carried over ...	6	3	25	59	1	94

Strength of the Comptroller's Office.

Gazetted Officer	Sections and details of work	Superintendent	Asst. Superintendent	Accountants	Clerks	Shroff	Total number of men
4	Brought forward ...	6	3	25	59	1	94
	Works Audit Group III continued.						
	Water Supply and Civil Officers, Chitaldrug and Shimoga.	1		1	1	...	3
	Kolar, Chitaldrug and Shimoga Divisions and Civil Officers, Bangalore and Chief Commandant.			1	1	...	2
	General Clerk ...				1		1
	Total ...	1		3	4		8
	The G. O. will be also in charge of Life Insurance.	...		...	...	...	...
	Public Works Inspection and Treasuries Inspection.	...		1	1	...	2
	Local Audit including that of Forests—						
X	Civil Courts Auditor	1	...	...	...	...	1
	Head-quarters Office	...	...	1	1	...	2
	Camp Clerk	...	...	...	1	...	1
	Head-quarters and Moffusil Audit ...	...	...	6	6	...	12
	Commercial Auditor	1	...	...	...	...	1
	GENERAL AUDIT—II. SECTION.	2	...	7	8	...	17
	T. A. Group C.—						
Deputy Comptroller.	Superintendent and Assistant Superintendent.	1	1	...	...	...	2
1	Bangalore	...	...	1	1	...	2
	Tumkur	...	...	1	1	...	2
	Hassan	...	...	1	1	...	2
	Kadur	...	...	1	1	...	2
	Military	...	...	1	...	...	1
	General Assistants	...	...	...	2	...	2
	Total ...	1	1	5	6	...	13
	Works Audit Group I.—						
X	Superintendent...	1	...	...	...	...	1
	K. R. S. Works	...	...	1	3	...	4
	Sanitary and Hassan Divisions, Civil Officers Hassan, Kadur and Tumkur.	...	...	1	1	...	2
	General Work including preparation of financial and administrative accounts, Capital and Revenue Accounts and other annual returns and helping K. R. S. Works Group generally ...	...	...	1	...	...	1
	General Assistant	...	...	...	1	...	1
	Total ...	1	...	3	5	...	9
	Total Comptroller's Office ...	11	4	44	83	1	143
	Public Works Divisions excluding K. R. S. Works.	3	...	17	29	...	49
	Huzur Treasury	...	...	3	8	4	15
7	Carried over ...	14	4	64	120	5	207

158
3
4
1
150

Strength of the Comptroller's Office.

Gazetted Officer	Sections and details of work	Superintendent	Asst. Superintendent	Accountants	Clerks	Shroff	Total number of men
7	Brought forward ...	14	4	64	120	5	207
	Provision against Lump sum grant ...	...	...	2	6	...	8
	Reserve for leave 10 per cent ...	...	...	...	20	...	20
	Apprentices 5 per cent	...	1	...	10	...	11
	Grand Total permanent ...	14	5	66	156	5	246
	Temporary.—						
	Divisional Offices of K. R. S. Works ...	1	...	6	21	1	29
1	Railways Construction Accounts—						
	Comptroller's Office ...	1	...	2	6	...	9
	Divisional Offices ...	...	...	4	10	...	14
8	Grand Total ...	16	5	78	193	6	298

Proceedings of the meeting of the Committee of the First and Second Members of Council held in accordance with O.M. dated the 30th April 1917 at the Public Offices, Mysore on the 20th October 1917.

...

Subject.- Mr. Datta's Note on the re-organization of the Comptroller's Office and Staff.

RESOLUTION.

The Scheme of re-organization of the Comptroller's Office and staff proposed by Mr. Datta may be approved subject to the following modifications and remarks:-

Para 5 of summary and paras 31, 48, 52 and 57 of the note.

1. The Establishment of the Civil and Public Works Branches, including the Electrical Department Accounts Staff and of the Huzur Treasury should be immediately amalgamated and the relative position of the several officials of these branches in the combined staff should, as suggested by the Financial Secretary, be determined by a Committee of three officers consisting of the Comptroller, Mr. Satyaraja Chetty, Deputy Comptroller, and Mr. T. Lakshminarasimha Rao, Deputy Agent for Railways. The Committee's report should be submitted to Government for orders.

24.10.17.

Para 7 of summary and paras 14, to 26 and 58 of the note.

2. The Sub Division of the whole Account office staff into four services as proposed by Mr. Datta may be approved.

The scheme of examinations suggested by him for the several services may also be accepted subject to the following modifications:-

(1) The examinations for the Subordinate Account Service in Mysore should be adapted to local requirements as suggested by the Financial Secretary.

(2) Provision may be made for exemption being granted, with the sanction of Government, from passing the Government of India examination for enrolled officers for promotion from the Subordinate Account Service to the Gazetted Service.

Gazetted Staff.

Para 13 of the summary and paras 31 to 34, 37, 38 and 42 of the note.

(3) The strength of the Gazetted Staff may be fixed at 10 as suggested by Mr. Datta and agreed to by the Comptroller, and the distribution of work proposed among that staff may be adopted.

An additional temporary officer for a period of one year to revise the Account Codes and Manuals may also be approved.

Para 44.

4. The scale of pay of the two Deputy Comptrollers may be fixed at Rs.600-50-800.

Para 46.

5. The Officer in charge of the Huzur Treasury may be given a local allowance of Rs.50 like other Assistant Comptrollers.

Para 3 of the summary and paras 27 and 28 of the note.

6. The scheme of training of Gazetted Officers suggested by Mr. Datta may be generally approved, but provision should be made for deputation for short periods to British Indian Account Offices, as suggested by the Financial Secretary.

Paras 29, 30 and 43.

7. The proposals for the drafting of Assistant Commissioners for Special training in the Comptroller's Office and for a special reward Rs.1,000 for their passing the Government of India Examination for enrolled officers may be approved.

As regards the Financial Secretary's suggestion that an officer of the Account Department qualified for promotion in the general line may be transferred after some years' service in that department, the principle may be accepted, but no definite terms need be fixed for service in the Comptroller's Office in the case of Assistant Commissioners transferred thereto.

II. Ministerial Staff.

Paras 3 and 21 of summary and paras 22, 48 and 71 of the note.

8. The grades proposed by Mr. Datta may be adopted.

The scheme of re-servis ts and apprentices as suggested by him may also be accepted with the modifications that temporary promotions from grade to grade may be given in cases of long leave exceeding three months.

The numbers in grades V, VI and VII of the clerical service may stand as proposed by Mr. Datta in view of grade to grade promotions being allowed in long leave vacancies.

Paras 21 and 73.

9. The lumpsum grant for temporary establishment should be discontinued.

Para 77.

10. The local allowances of Rs.10 of the Commercial Auditor and the Local Auditors at Head Quarters may be continued. The allowances of the Accountants in the Chief Electrical Engineer's office should cease as suggested by Mr. Datta .

Page 41 of the note.

11. The Civil Courts Auditor and the Commercial Auditor may be made permanent.

Paras 48, (3) & (5), 50, 51 and 55.

12. Mr. Datta's proposals may be approved.

Para 57.

13. The proposal of Mr. Datta, in para 57 of his note to withdraw 1 or 2 clerks from the P.W. Sub Divisions

appts will

to the Divisional Offices may be reserved for separate considerations.

Paras 48 (6), and 54 — 14. Mr. Datta's proposal to continue the establishment required for the open lines of railway on its present basis, as entirely separate from the other establishment, may be approved.

Recruitment of Ministerial Staff.

Paras 80 and 81. 15. The recruitment to the Subordinate Account Service should as far as possible be made from the existing men in the Comptroller's Office and from Probationers.

The Committee (proposed in the first para of the resolution) may go into the question carefully and submit proposals. It is not desirable to get men from outside as suggested by Mr. Datta. Local men should be trained and recruited for this service.

Paras 82, 83 and 84. 16. The general principles enunciated by Mr. Datta in the method of recruiting the Accounts Service may be accepted. The question of exempting existing men from passing the prescribed examinations may be considered by the Committee, (vide para 1 of the resoultion)

Paras 85 and 86. 17. The proposals for the recruitment of the clerical service as proposed by Mr. Datta may be generally approved.

Para 4 of summary and paras 87 and 88 of the note. 18. The suggestion regarding confirmation of temporary men now working in the Comptroller's Office may be approved. The proposal to grant concession to the temporary men with long service that are eligible to be confirmed, as proposed by Mr. Datta, may be also provisionally approved.

The list of the men entitled to the concession should be submitted to Government when the matter will be finally decided.

Menial Staff.

Para 22 of the summary and paras 64 to 69 and 71 of the note.

19. Mr. Datta's proposals may be approved, with the modifications that the Comptroller and the Deputy and Assistant Comptroller's may be allowed to have one more peon each, the scale being so re-adjusted as not to involve any extra cost over the present scale.

18
20.10.17

21/10/17

23.10

22/10/17

The Financial Secretary's remarks on Mr. Datta's proposals for the re-organisation of the Comptroller's Office.

In the following paragraphs, I shall only offer my opinions on the suggestions made by Mr. Datta regarding the re-organisation of the Comptroller's Office staff. On other points such as the clearing up of arrears, the desirability of auditing and compiling the accounts more expeditiously, submitting the prescribed returns to Government on earlier dates, etc., I find that the Comptroller accepts Mr. Datta's suggestions, and I can only express the hope that he will be able to give effect to them. Though I differ from Mr. Datta in respect of many of his suggestions in these matters, they are of minor importance and as things can be easily rectified afterwards, if the altered arrangements do not work well under local conditions, there need be no objection to give them a trial.

The fact seems to me to be that in the present note as also in some others, Mr. Datta has laid too much stress on -- arrears and on the observance of due dates. These may be -- matters of great importance in the British Indian Accounts -- offices which have to submit figures to the Comptroller-General who in his turn has to compile all-India accounts for the submission to the Government of India and in some cases to the Secretary of State in London. In Mysore, where the work done in the Comptroller's Office is final and where the Government being on the spot can get any figure they want at a moment's notice by special requisition to the Comptroller if necessary, it has been our policy to attach more importance to the thoroughness of work done than to the formal observance of due -- date etc., specially as the due dates themselves have been -- fixed more or less on an arbitrary basis and no question of loss to Government or inconvenience to the general public can

arise

arise if the dates are shifted a few weeks backwards or forwards. In this view, the arrears as shewn in the minute and exhaustive list given in para 2 of Mr. Datta's note are not nearly as serious as they may appear at first sight. Most of the items relate to the last quarter of the year 1916-1917 and I am not sure if a considerable part of these arrears could not have been avoided if the places of temporary men who left the office in large numbers during the year had been filled up in time.

Para 14. I hardly think it necessary to divide the ministerial establishment under the Comptroller into three distinct strata namely the subordinate accounts service, the accountants and the clerical service. Under the system proposed, the life of the man in the Comptroller's Office will be a life of perpetual examinations. He will have to pass a competitive examination for being appointed on probation to the clerical service on Rs.25. To be confirmed on this pay of Rs.25, he will have to pass another examination namely, the Higher Accounts Test. For promotion to Rs.60, he will have to pass a third examination. Again for promotion beyond Rs.100 he will have to pass a fourth namely, the Subordinate Accounts examination. Finally, if a man aspires for promotion from the subordinate accounts service to gazetted rank the passing of two more examinations, viz., Government of India Lower and Higher departmental examinations will be necessary. As practically the whole work in the Accounts Office is accounts work, it would be sufficient, in my opinion, to have only two branches, the higher and the lower, promotion from the lower to the higher being given by strict selection. This is practically the present arrangement, as under the rules, promotions to the grades of Rs.70-100 and above are made by strict selection.

Para 22. It is not clear whether with this arrangement of Reservists, any grade-to-grade acting promotions are contemplated in

the subordinate accounts service, Accountant's service and -- the clerical service in leave vacancies. Since it is stated that the reservists will be distributed among the different grades it is presumed that grade-to-grade acting promotions in leave vacancies are not contemplated in the scheme.

I notice, however, that the reservists are distributed amongst the several grades of the clerical service only. What about the reserves in the subordinate accounts service and -- the Accountants service in which reservists are more necessary?

I would have reservists in the lowest grades of clerks only, viz on Rs.25 and allow grade-to-grade promotion. When these reservists act in regular vacancies on Rs.30 they will draw pay accordingly. If grade-to-grade acting promotions -- are not allowed it will become difficult to arrange for the work of senior men proceeding on leave as there will be no inducement to men to take up the higher work of absentees.

Even with the reserve and apprentices it is doubtful whether the necessity of taking raw men and putting them in regular charges can be entirely avoided. In some British Indian Accounts offices, things are much worse and untrained men have to be employed in large numbers.

Para 26. I am not in favour of requiring the men in the Mysore Comptroller's office to go up for the Government of India sub ordinate accounts sergice examination. If any examination is considered necessary, for promotion from the lower to the -- higher branch, it should be an examination specially adapted to the work in the Mysore office. In this examination, special Mysore codes, for example, the Mysore Treasury Manual, Mysore Municipal accounts manual, Mysore Public Works Manual etc., should form the subjects of examination, as also the higher parts of the British Indian codes applicable to Mysore This is specially necessary as Mysore has in many respects

its own system of accounts which materially differ from that of British India. This examination may be required to be -- passed for promotion beyond the grade of Rs.70 and appointments to charge of sections, divisional charges, etc., should be given to men who have passed this examination.

Paras 27-28. Long deputations to British Indian Accounts Offices as were formerly in vogue have been discontinued by Government on my suggestion. But brief visits of one to three months to British Indian Accounts Offices are necessary for our gazetted officers for the following reasons:

(a) for giving them wider experience and opportunity for comparative study, and

(b) for giving them insight into the working of those rules which are not in force in Mysore, but which are included in British Indian Codes in which they have to pass an examination.

Paras 29-30. The Civil service rules as amended recently make provision for the training of Assistant Commissioners in Account Offices. As these Civil service probationers selected for the Accounts department have to work for and pass the Government of India examination in addition to all the local tests, the offer of a reward for passing this examination is fair and appropriate.

I wish to bring another point to the notice of Government. According to the proposed scale, out of eight Assistant Comptrollers there will be six Assistant Commissioners and 2 will be subordinates of the Comptroller's office promoted to Gazetted ranks. These six Civil service Assistant Comptrollers ~~Commissioners~~ will for some time to come belong to two distinct classes One class consisting of officers like Mr. T. Satyaraj Chetty and Mr. L. Bishtopanth Badami who have been trained specially for the Financial department, and who are not eligible for -

promotion in the general line, for example to Deputy-Commissionerships, the other class consisting of officers like Messrs B. Srinivasa Iyengar, S. Shamanna, and A. N. Raghavachar who have passed all the required tests and are eligible for promotion to Deputy Commissionerships and other high appointments. It is I think, desirable in the interests of these men that they should be sent out of the Accounts department for ~~such time as may be necessary for them~~ some time to gain experience in the general line necessary for promotion to the higher appointments of the revenue and other departments. Taking for example the case of Mr. S. Shamanna, he has been in the Accounts department ever since the expiry of his probationery term, that is for nearly eight years, and has not therefore held charge of any sub-division or exercised any magisterial powers. He would not be thought of in connection with any higher appointments ordinarily open to Assistant Commissioners. I think in fairness and justice in such cases, the officers should be transferred to the general line for some time so that he may gain adequate experience and may not be debarred in the future from looking forward for promotion in the general line. It is I think essential that this principle should be recognised in dealing with the postings of Assistant Commissioners in the Accounts department, for no Assistant Commissioner will ever care to come to the Accounts department if by such a transfer he has to sacrifice for good the chance of all advancement in the general line.

Para 32. As regards the distribution of work amongst Gazetted officers, I would rather constitute the charge of each officer with as many similar units as possible. Mr. Datta seems to have made the several units constituting a charge as dissimilar as possible. Something may be said in favour of each view but I think the balance of advantage is in favour of homogenious charges, as leading to similarity in matters of procedure and detail.

Para 33-34. As regards the number of gazetted officers which Mr. Datta proposes to reduce from 12 to 10 ~~k~~ or temporarily 11, I would make the following observations:

In para 4 of his note Mr. Datta says that the Comptroller's office is at present divided into "an exceptionally -- large number of s ections, necessitating the employment of a large number of gazetted officers" Perhaps Mr. Datta has compared the size of sections in the Mysore office with that of sections in British Indian offices. But in respect of these offices a very competent authority after examining the working of all Accounts offices in British India has recommended the division of offices into smaller sections to secure efficient ~~x~~ work.

In the British Indian Accounts offices, the men known as superintendents are a superior class of men who draw pay varying from about Rs.200 to Rs.450. This rate of pay is practically the same as that of our Assistant Commissioners. Our superintendents will draw pay from Rs.100 to Rs.250 and will not be men of that type. Our gazetted officers here will -- therefore have to exercise over the work of ~~xx~~ clerks a supervision somewhat closer and more minute than what Gazetted officers exercise in British India over the work coming to them from highly qualified and highly paid superintendents. The number of our gazetted officers should thus be relatively larger and the branches in their charge somewhat smaller than those in British Indian Accounts offices. As it is there is a demand for strengthening the gazetted staff of Account Offices in British India to do some items of work which are now in the words of a responsible officer, "Scamped, fudged and evaded." If this is taken into account, the reduction in the -- number ~~f~~ of gazetted officers in Mysore may not be considered desirable.

Another point to which I would draw attention is that for the ten gazetted officers, no reserve has been proposed.

Even if these officers take only privilege leave, ~~the~~ a reserve of one is necessary for ten officers. But there are other ~~ki~~ kinds of leave as well as deputations. In this view also, the reduction in the number of gazetted officers does not seem -- desirable.

Para 37. The question of placing an Accounts Officer on special duty to revise the codes and manuals is already under conside ration and I agree as regards this suggestion.

Para 38. According to Mr. Datta's proposals, there will be two classes of Assistant Comptrollers, namely, Assistant Comptrol lers drafted from the Mysore Civil Service and Assistant Com- ptrollers promoted from the subordinate ranks of the Comptrol ler's office. There is no essential difference except in the matter of pay between the present Chief Superintendents and t and the non-civillian Assistant Comptrollers in Mr. Datta's scheme. Personally I think it is better to maintain a distinc- tion in pay and designation between the two classes of gazett ted officers, namely those belonging to the regular Civil ser vice of the State, and those promoted at an advanced age on account of long and faithful service from ministerial to gaze tted rank. It is not desirable to club two such distinct -- classes of officers under a common designation. Nor do I -- think that when men are appointed to gazetted ranks at an ad- vanced age, they should be required to pass departmental exa- minations prescribed for new recruits. Such promotion may -- come to men at the age of 50 or above and it is not right to require officers to pass examinations at that age.

Paras 43-44. As the present scale of pay of Assistant Comptrollers is not attractive, it is suggested that a higher appointment of Deputy Comptroller should be created. I consider it quite necessary to create an additional Deputy Comptrollership for Railways and recommendations to this effect were made to Govern ment sometime ago. But I think the Railway Deputy-Comptroller- ship should be created because the Railway work of the State

requires such an appointment and not on the grounds urged by Mr. Datta, that is because the present scale of pay of Assistant Comptrollers is not sufficiently attractive.

I consider that the second Deputy-Comptrollership should be on Rs.600-800. The Deputy Comptroller for Railways will have to move on terms of equality with the departmental heads in the Railway service.

Para 49. Considering the rate at which work is growing I do not think it possible to fix the scale of the establishment in such a way that no increase may be required for some years to come.

Para 50. In the interests of efficient work, the proposed arrangements may be accepted.

Para 51. The tenure of the Accounts establishment attached to a division should be the same as that of the division itself. For example, as long as the Irrigation division continues on a temporary footing, the account establkishment of that division should also continue on a temporary footing. Similarly the account staff attached to the Electrical divisions should also be kept on a temporary footing. The very same reasons for which the whole of the Electrical department is kept on a temporary footing apply with equal force to the account -- staff working in that department. The case of audit establishment in the Comptroller's Office required for work in connection with these temporary departments stands on a somewhat -- different footing and if it is assumed that there would on the whole be the same amount of temporary work for all time to come, there is no objection to the staff in the Comptroller's office itself being made permanent. But it would not be proper and logical to treat the accounts staff attached to temporary divisions as permanent and pensionable, as that will create an invidious distinction between the accounts staff and the other staff in temporary divisions.

Paras 46-52. If the Huzur Treasury establishment forms part of the Comptroller's own establishment and the treasury is treated as a branch of the Comptroller's office itself, the present pre-audit system will mean that one branch of the Comptroller's office will be issuing pre-auditing cheques on another branch. This would seem to be un-necessary elaboration of work. However, I agree that if the Huzur Treasury Officer is treated in all respects as an Assistant Comptroller, he should be entitled to the local allowance of Assistant Comptrollers, under the usual conditions, that is, after passing the departmental examinations. In view of Mr. Datta's special recommendations, however, Mr. Srinivasamurti may be given the allowance without passing the examination.

If ~~however~~, there is any chance of Mr. Datta's proposals regarding the provincialization of the Treasury staff being sanctioned, it would seem convenient from the administrative point of view to amalgamate the Huzur Treasury establishment with that of the other treasuries and not with that of the Comptroller's office. The men in the Huzur Treasury are of the same class as those in the other treasuries, but of a some what different type from those in the audit office.

Para 55-56. On a perusal of the statement, I think the work allotted to some of the officers superintendents, and officials is fairly heavy if not too heavy in some cases, even in regard to the present standard of work. If any additional work is to be done during the next few years, the charges will become heavier. But as the Comptroller agrees that the establishment is ~~sufficient~~ adequate and will suffice for a number of years to come, it is hoped that the work will be done efficiently and that the Comptroller will not ask for any increase of establishment for a period of at least five years.

I certainly think that a Superintendent is necessary for the charge of the Record department instead of an Accountant as proposed. This section is the largest in the Office

and the Superintendent has to control the menials and be in charge of establishment bill work, service registers, conting ent expenditure, etc.

Para 57. It is presumed that the Chief Engineer will have no objection to transfer the clerks from the sub-division to the Division offices.

Para 63. It would have been convenient if Mr. Datta had not left out of consideration this part of the Comptroller's Office nam namely, the Railway Open Lines section. His opinion on this point would have been valuable. However, it is hoped that the Comptroller will submit proposals in the matter in due time.

Para 65-66. As regards reduction in the number of peons, I am for taking general action with reference to all offices, and not make officers suffer by comparison because they happen to be attached to the accounts department.

Para 69. The Huzur Treasury is allowed besides, Gollars, attend ers and the sweeper, four menials, namely one Daffedar and three peons. This number if Mr. Datta's proposals about the other Assistant Comptrollers be accepted, may be reduced to two, namely one for the officer and one for the office.

Para 71. As regards the gradation the numbers in classes of V. VI and VII of the clerical service seem disproportionately large and there is likely to be an amount of stagnation, specially as under the proposed scheme, there will be no acting promotions from grade to grade.

Para 73. As the Comptroller has agreed to the discontinuance of the lumpsum grant and as 8 hands are proposed to be entertain ed permanently in lieu of this grant, there is no objection to the abolition of this grant.

Para 77. The allowance to the two outside auditors and the commercial auditors were considered necessary as they had to

go to offices situated in out of the way places for which no travelling allowance would be admissible; for example, Sandal Oil Factory, Imperial service lines, Mysore tannery, etc. They have also to visit the head office frequently for instruction. The work in the Chief Electrical Engineer's office is especially exacting. Messrs. Lovelock and Lewis, Chartered Accountants, sometime ago advised Government to import a European Accountant on Rs.900 a month to handle the accounts of the concern. The Government were almost inclined to accept the recommendation but on my suggestion local men were trained for the work and they have done the work satisfactorily. In these circumstances, the grant of a small local allowance to the two senior accountants in the Electrical department cannot be regarded as extravagant and in my opinion, these allowances should continue.

Para 79-81. There are some useful hands in grades below Rs.100 who will make good Superintendents and who can be safely put in the subordinate accounts service. By importing men directly to higher appointments the prospects of about a dozen men in the office will be affected for each such appointment. This step will create discontent among the whole staff and the result will be inefficient work and the accumulation of arrears. It will be sufficient if two probationers are recruited to this service directly agreeably to existing orders. On grounds of broad policy, it is also doubtful whether any men from outside should be imported for these small appointments. Even admitting that men fit for some of these charges do not now exist on the Comptroller's staff, there can be no doubt that good Mysore graduates can be trained for these charges within a short time, and in these circumstances, permanent importation from outside does not seem necessary. The argument that the general tone of the office can be improved by importing three subordinates as proposed, does not seem to me to be a strong one.

Para 82-83. Vide remarks on para 14 as regards examinations.

Persons in the office who have already passed the Civil Accts Higher or the P.W.Divisional Test, need not be examined over again if they are otherwise fit for promotion up to Rs.100 a month. Many of them are of advanced age and it will be a -- hardship to them to impose an examination on them at this ~~xx~~ stage of their service.

Para 88. This is no doubt a proposal likely to be very much appreciated by the ~~xxxx~~ men concerned but at the same time in other departments particularly in the Public Works department there ~~are~~ is a very large number of men who have rendered long temporary service. I do not see how the claims of the men in the Accounts Branch in this respect can be differentiated from that of the men in the general branch of the Public Works department and in other departments. In my opinion, the general question of counting service in the case of men who render temporary service for along period before confirmation may be taken up separately for consideration and rules framed for impartial application to all the ~~xxxxxx~~ departments.

Proposition Statement. The proposal to make the post of the Civil Courts Auditor permanent is opposed to the Government order which direct that the appointment should continue on a temporary footing for the present. If however, Government decide to make the appointment permanent, I have no objection.

~~Proposition Statement~~.

The net extra cost is arrived at after taking into consideration the establishments entertained for Krishnarajasagara works and Railway construction works which are of a purely temporary character. Excluding these, the extra recurring expenditure for the ministerial and the menial staff would be Rs.29,838 per annum as noted below:

	Present	Proposed	Extra cost.
Permanent	8,329		
Temporary			
Civil Branch	1,030		
P.W.Branch	737½		
P.W.Divisions	565		
C. P. S.	1,022¼		
	11,683¾	14,157	
Menial establishment.			
Permanent	504¾		
Temporary	74	592	
	12,262½	14,749	2,486½ per month or Rs.29,838 per annum.

This includes the hands working in the temporary divisions such as Irrigation, C. P. S., etc.,

If lumpsum grant which is also of a recurring nature is withdrawn, the net extra recurring expenditure would be Rs.2,486½ - 333⅓ or Rs.2,153⅙ per mensem or Rs.25,838 per annum.

If no substitutes are employed for men absent on leave and acting arrangements are not ~~included~~ made in future, the recurring extra cost on account of the permanent ministerial establishment would be Rs.2,153⅙ - Rs.600 or Rs.1,553⅙ per mensem or Rs.18,638 per annum.

Even if the number of gazetted officers can be reduced by two and the savings anticipated in the gazetted staff, viz Rs.313⅓ per mensem or Rs. 3,760 per annum is realised there will be extra expenditure on account of permanent establishment to the extent of Rs.18,638 - Rs.3,760 or Rs.14,878 per annum.

General Remarks.

The main feature of the re-organisation is the amalgamation of the scales of the Civil and Public Works branches of the Comptroller's office which were hitherto two independent units though under the same officer.

The appointments in the Civil Branch are mostly permanent while those in the Public Works Branch including the divisions are to a considerable extent temporary and non-pensionable. The present proposal is to have a permanent and pensionable establishment for the Audit office as a whole and the public works divisions inclusive of the temporary divisions and the Electrical department but exclusive of the Krishnarajasagara and Railway construction. It is not known how the amalgamation of hands of both the branches will be effected if the scheme is sanctioned, as proposed.

The question now is whether each branch should be treated as an independent unit for the purpose of promotion, the real amalgamation being effected gradually commencing from the lowest grade as new hands are entertained or both the branches should be amalgamated immediately as proposed. I think it is very difficult to effect a complete amalgamation without risk of serious injustice and hardship to some of the men as the members of the Civil Branch who have put in long substantive service are in receipt of low pay while those of the Public Works branch in most cases draw higher emoluments though their substantive pay may be very low or nothing at all this being due to the rapid expansion of the Public Works and Railway department in recent years. If substantive pay and service should be taken into consideration the revision will be advantageous to the members of the civil department, while if only the present emoluments of each member were to be taken into consideration the revision will unduly benefit the members of the Public Works Branch. For these reasons, I am of opinion

that the two establishments should continue as independent units (till a complete amalgamation is possible) for the purpose of regulating promotion. This is the procedure adopted for some of the amalgamated services by the Government of India. As the number of hands, present and proposed remains the same, viz., 174, there may not be any difficulty in apportioning the scale between the two branches, and so regulating promotions during the next few years that men of equal qualifications with longer service do not fall below men of shorter temporary service on higher salary.

If however it is considered that the amalgamation should take place immediately, a committee consisting of three officers of the Accounts department should be appointed to fix the pay and position of each individual according to well-defined principles, so that the proppects of members of either establishment may not be adversely affected. The recommendations of the Committee should be submitted to Government for sanction.

J Chakravarti
1.10.17

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. Fl. 4613-52—G. F. 92-17-3, dated 26th Feb. 1918.

Revision of the Comptroller's Office.

Sanctions proposal for the ——.

W D A 1838—GPB—9-3-18—400

Revision of the Comptroller's Office.

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS

Read—

Letter No. 2642—R. 147, dated 30th September 1915, from the Comptroller, submitting proposals for the revision of the Civil and Public Works establishment of his office as also of the accounts establishment of the Public Works Divisional offices.

2. Government Order No. 1326-27—G. M. 184-16-1, dated the 29th July 1916, appointing Mr. K. L. Datta, M.A., Accountant-General, (Retired) as a Special Officer to examine the State Account Department and report upon the improvement needed in the organization and working of the Department in its several branches.

3. Government Order No. Fl. 7750-99—G. F. 219-16-1, dated the 22nd June 1917, approving Mr. Datta's proposal for the complete amalgamation of the public works and civil branches of the Comptroller's office and calling for detailed proposals about the re-organization of the Comptroller's staff.

4. Government Order No. Fl. 7619-68—G. F. 233-16-3, dated the 20th June 1917, sanctioning the amalgamation of the State Huzur Treasury with the Bangalore District Treasury.

5. Government Order No. Fl. 1792—G. F. 11-17-3, dated the 25th September 1917, sanctioning retention of the Commercial Auditor pending re-organisation of the Comptroller's Office.

6. Government Order No. Fl. 677-9—G. F. 11-15, dated the 9th August 1917, directing that the appointment of Civil Courts Auditor be included in the Local Audit Staff of the Comptroller's Office and be continued as temporary for some time longer.

7. Correspondence ending with Government letter No. Fl. 37—G. F. 86-16, dated the 3rd July 1917, to the Comptroller, intimating that his proposal for the appointment of Mr. B. Srinivasa Iyengar, as Deputy Comptroller for Railways, will be considered along with the proposals of Mr. Datta, regarding the reorganisation of the Comptroller's Office.

8. Note dated the 13th September 1917, by Mr. Datta, submitting the detailed proposals regarding the re-organisation of the Comptroller's Office and staff involving a net saving of Rs. 536 per annum in the existing cost.

Order No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

The main features of the scheme of re-organisation proposed by Mr. Datta are as follows :—

(1) The entire establishment of the Comptroller is divided into four classes, *viz.*,

(i) the Gazetted staff,
(ii) the Subordinate Account Service,
(iii) the Accountant Service, and
(iv) the Clerical Service.

(2) As a result of the amalgamation of the Civil and Public Works Branches of the Comptroller's Office, the number of sections has been reduced.

(3) The number of Gazetted Assistants of the Comptroller is reduced by two.

(4) With a view to improve the prospects of the officers in the Accounts Department, an additional Deputy Comptrollership is created.

(5) The two appointments of Chief Superintendents are abolished with a corresponding increase in the number of Assistant Comptrollers of which two posts will be reserved for the Subordinate Account Service.

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

(6) Special arrangements for the training of Gazetted Officers, Superintendents as well as clerks are proposed. To enable Government to get men trained to hold charge as Gazetted Officers in the Account Department, it is suggested that officers having a special aptitude for accounts work should be selected from among Assistant Commissioners, with not more than five years' service and should be given a special training in the Comptroller's Office for about twelve months, without being required to hold charge of any section. If they are able to pass the departmental examination prescribed for financial officers of the Government of India within two years from the date they are posted to the Comptroller's Office for training, even if they have left it in the meantime, they should, it is proposed, be allowed a special reward of Rs. 1,000. It is also proposed that within the twelve months from the date they are in training in the office, they are able to pass the examination and if there is a suitable vacancy, they should be retained there; and if there is no vacancy, they should be reverted to the general line whether they have been able to pass the examination or not.

(7) A suitable number of reservists for leave vacancies and apprentices for training has been provided for.

(8) In place of several grades on progressive pay a few grades all on fixed pay have been proposed.

2. Government are pleased to accept the proposals of Mr. Datta subject to the following modifications and remarks:—

The establishment of the Civil and Public Works Branches including the Electrical Department Account Staff and of Huzur Treasury should be immediately amalgamated into one combined staff. The relative position of the several officials of these branches in the combined staff will be determined by a Committee of four officers consisting of the Comptroller, Mr. Satyaraj Chetty, Deputy Comptroller, Mr. L. Bishtopanth Badami, Officiating Superintendent, Government Gardens, and Mr. S. Shamanna, Assistant Comptroller. The Committee's report should be submitted to Government for orders within one month.

3. The sub-division of the whole account office staff into four services as proposed by Mr. Datta is approved.

4. The scheme of examinations suggested by him for the several services is also accepted subject to the following modifications:—

(1) The examinations for the Subordinate Account Service in Mysore should be adapted to local requirements.

(2) Provision may be made for exemption being granted, with the sanction of Government, from passing the Government of India examination for enrolled officers for promotion from the Subordinate Account Service to the Gazetted Service.

5. *Gazetted Staff.*—The strength of the Gazetted Staff is fixed at ten as suggested by Mr. Datta and agreed to by the Comptroller and the distribution of the work proposed among that staff is approved.

6. An additional temporary officer for a period of one year to revise the Account Codes and Manuals is also approved.

7. The scale of pay of the two Deputy Comptrollers is fixed at Rs. 600—40—800 instead of in two grades, *viz.*, on Rs. 700—40—900 and 500—40—700 as proposed.

8. The officer in charge of the Huzur Treasury may be given a local allowance of Rs. 50 like other Civil Service Assistant Comptrollers.

9. The scheme of training of Gazetted Officers suggested by Mr. Datta is generally approved, but provision should be made for deputation for short periods to British Indian Account Offices.

10. The proposals for the drafting of Assistant Commissioners for special training in the Comptroller's Office and for a special reward of Rs. 1,000 for their passing the Government of India examination for enrolled officers are approved.

Government recognise that an officer of the Account Department qualified for promotion in the general line should be transferred after some years' service in that

Department but no definite term need be fixed for service in the Comptroller's Office in the case of Assistant Commissioners transferred thereto.

11. *Ministerial Staff.*—The scheme of reservists and apprentices as suggested by him is also accepted. Temporary promotions from grade to grade may be given in all leave vacancies but no appointment will be admissible in the last grade of clerks.

12. The lumpsum grant for temporary establishment should be discontinued.

13. The local allowance of Rs. 10 of the Commercial Auditor and the local auditors at headquarters will be continued but the allowances of the two accountants in the Chief Electrical Engineer's Office should cease as suggested by Mr. Datta.

14. The appointments of Civil Courts Auditor and the Commercial Auditor are made permanent. The desirability of confirming the existing men should be reported on by the Committee.

15. The proposal of Mr. Datta to withdraw one or two clerks from the Public Works Sub-Divisions to strengthen the Divisional offices is reserved for separate consideration.

16. Mr. Datta's proposal to continue the establishment required for the open lines of railway on its present basis as entirely separate from the other establishment, is approved.

17. *Recruitment of Ministerial Staff.*—The recruitment to the Subordinate Account Service should, as far as possible, be made from the existing men in the Comptroller's Office and from Probationers. The Committee constituted as abovementioned will be requested to go into the question carefully and submit proposals.

18. The general principles enunciated by Mr. Datta in the method of recruiting the Accountants Service are accepted. The question of exempting existing men from passing the prescribed examinations will be considered by the Committee.

19. The suggestion of Mr. Datta that in respect of the temporary men with long service now working in the Comptroller's office eligible to be confirmed, a concession to count the temporary service should be granted, is also provisionally approved. The list of the men entitled to the concession should be submitted to Government with the Committee's proposals, when the matter will be finally decided.

20. *Menial Staff.*—Mr. Datta's proposals regarding the revision of the menial staff is approved with the modification that the Comptroller and the Deputy and Assistant Comptrollers may be allowed to have one more peon each.

21. The revision of the staff of the Comptroller as sanctioned by Government is embodied in the proposition statement appended to this order. The service of the attenders will be considered superior.

22. The financial effect of the proposed staff hereby sanctioned by Government is a net addition to the permanent cost of Rs. 1,314-5-6 per mensem or Rs. 15,772 per annum, with a corresponding reduction in the cost of temporary establishment of Rs. 1,284½ per mensem or Rs. 15,414 per annum for which provision has been made in the budget of the current year. The small increase of Rs. 30 per mensem during 1917-18 will be met out of the sanctioned grants.

Chief Secretary to Government.

To—The Financial Secretary to Government.
Other Secretaries to Government.
The Comptroller to Government.
The Chief Engineer and Public Works Secretary to Government.
Other Heads of Departments.

Exd.—C. R.

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for revision of establishment under the Comptroller of Mysore.

Abstract.

Designation	Present Scale		Sanctioned Scale		Increase per month	Decrease per month
	No.	Average cost	No.	Average cost		
		Rs.		Rs.	Rs.	Rs.
Gazetted Staff	12	5,653⅓	10	5,340	...	313⅓
ESTABLISHMENT.						
Permanent.						
Civil Branch	100	4,617½				
Public Works Branch	38	1,665¼				
Public Works Divisions	30	1,416¼				
Bangalore District Treasury	21	630				
Total permanent ...	189	8,329	246	14,157		
Temporary.						
Civil Branch	20	1,030				
Public Works Branch	16	737½				
Public Works Divisions	68	3,733½	29	1,658		
Railway Construction	35	1,976¼	23	1,210		
Total Temporary ...	139	7,477¼				
Total Permanent and Temporary ...	328	15,806¼				
Average monthly expenditure from lump-sum grant	...	333⅓	...	...	...	...
Average cost of leave allowances ...	..	600	...	...	...	...
Total Establishment ...	328	16,739 7/12	298	17,025	285 5/12	...
MENIAL ESTABLISHMENT.						
Permanent.						
Civil Branch	40	321				
Public Works Branch	10	93¾				
Bangalore District Treasury	12	90				
Total Permanent ...	62	504¾	67	667	...	
Temporary.						
Public Works Branch	10	74				
Railway Construction	5	44	1	14	...	...
Total Temporary ...	15	118	...	...	...	...
Total Permanent and Temporary ...	77	622¾	68	681	58¼	...
GRAND TOTAL ...	417	23,015⅔	376	23,046	30⅓	...

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Statement of proposition for Revision of

Government orders sanctioning present Establishment		Nature of					
		Present Scale					
		No.	Designation	Pay			Average cost
No.	Date			Minimum	Rate of Increase	Maximum	
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			Gazetted Staff.				
G. O. No. G. 17627—G. M. 631-16-3.	30th June 17	1	Comptroller ...	1,000	100	1,200	1,173⅓
G. O. No. Fl. 3746—G. F. 54-13-2.	16th Feb. 14	1	Deputy Comptroller...	600	50	800	746⅔
		5	Asst. Comptrollers ...	250	50/3	450	1,750
		2	Chief Superintendents.	200	15	350	583⅓
G. O. No. 4515—G. F. 105-15-5.	9th Mar. 16	1	Asst. Comptroller ... (Inspection.)	250	50/3	450	350
G. O. No. Fl. 2237—G. F. 171-13-4.	27th Nov. 14	1	Asst. Comptroller ... (Open line.)	250	50/3	450	350
G. O. No. 3528-75—G. M. 232-12-1.	6th Jan. 13	1	Asst. Commissioner... (Treasury).	250	50/3	450	350
							5,303⅓
			7 Asst. Comptrollers—Local Allowances.	...	...	...	350
		12					5,653⅓
			Permanent Civil Branch.				
Fl. 1086—G. F. 395-04-4.	11th Aug. 05	1	Examiner ...	150	10	200	187½
Fl. 1577—G. F. 88-07-2.	5th Oct. 07	3	Examiners ...	100	10	150	412½
Fl. 2324-9—G. F. 213-08.	10th Nov. 10	10	Assistant Examiners	70	5	100	920
Fl. 377—G. F. 231-10.	28th July 11	19	Accountants, 1st Grade	50	3	65	1,163¾
Fl. 1633—G. F. 13-12-9.	17th Sept. 13	23	Do 2nd ,,	30	3	45	948¾
Fl. 3746—G. F. 54-13-7.	16th Feb. 14	17	Do 3rd ,,	...	...	25	425
Fl. 5753—G. F. 11-15-7.	9th May 16	27	Do 4th ,,	...	...	20	540
Fl. 7139—G. F. 11-15.	17th May 17						20
Fl. 2854 ...	8th Apl. 04	...	Conveyance allowance to 2 outside auditors.				4,617½
Fl. 4052—G. F. 228-10	1st Feb. 11						
		100					

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned Scale						Increase per month	Decrease per month
No.	Designation	Pay			Average cost		
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
	Permanent.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Comptroller	1,000	100	1,200	1,173⅓		
2	Deputy Comptrollers	600	40	800	1,466⅔		
6	Asst. Comptrollers	250	50/3	450	2,100		
1	Do ... ... (Huzur Treasury.)	250	50/3	450	350		
	Local allowances to 5 Asst. Comptrollers (excluding 2 promoted from Subordinate Account Service.)	50	...	...	250		
10					5,340		313⅓
	SUBORDINATE ACCOUNT SERVICE.)						
2	Supdts., 1st Grade	...	...	250	500	...	...
2	Do 2nd ,, ...	...	...	200	400	...	...
4	Do 3rd ,, ...	...	...	175	700	...	...
4	Do 4th ,, ...	...	...	150	600	...	...
5	Do 5th ,, ...	...	...	125	625	...	...
2	Do 6th ,, ...	...	...	100	200	...	...
19		...	...	...	3,025	...	...
	ACCOUNTANTS.						
10	Accountants, 1st Grade	...	...	100	1,000	...	...
11	Do 2nd ,, ...	...	...	90	990	...	...
12	Do 3rd ,, ...	...	...	80	960	...	...
15	Do 4th ,, ...	...	...	70	1,050	...	...
18	Do 5th ,, ...	...	...	60	1,080	...	...
66		...	...	...	5,080	...	...
	CLERICAL SERVICE.						
6	Clerks, 1st Grade	...	...	60	360	...	...
9	Do 2nd ,, ...	...	...	55	495	...	...
13	Do 3rd ,, ...	...	...	50	650	...	...
18	Do 4th ,, ...	...	...	45	810	...	...
24	Do 5th ,, ...	...	...	40	960	...	...
30	Do 6th ,, ...	...	...	35	1,050	...	...
36	Do 7th ,, ...	...	...	30	1,080	...	...
10	Do 8th ,, ...	...	...	25	250	...	...
146		...	...	...	5,655	...	...

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of Proposition for Revision of

Government Orders sanctioning present Establishment		Nature of Proposed Scale					
		No.	Designation	Pay			Average cost
No.	Date			Minimum	Rate of increase	Maximum	
1	2	3	4	5	6	7	8
			PUBLIC WORKS BRANCH.	Rs.	Rs.	Rs.	Rs.
Fl. 5023-5—G. F. 199-07-4.	6th Apl. 08	1	Accountant, 1st Grade	140	10	200	184
G. 4397-99—G. M. 237-88-1.	29th Jan. 09	2	Do 2nd do	105	5	130	247½
Fl. 4107-8—G. F. 12-15-18.	25th Feb. 16	2	Do 3rd do	75	5	100	187½
		1	Do 4th do	50	4	70	65
		1	Accounts clerk ...	...	...	40	40
		2	Do ...	...	...	35	70
		5	Do ...	30	3	45	206¼
		11	Do ...	...	...	30	330
		2	Do ...	...	...	25	50
		2	Do ...	...	...	20	40
		1	Correspondence clerk	...	...	50	50
		1	Do ...	...	...	40	40
		1	Do ...	...	...	30	30
		1	Do ...	...	...	25	25
		5	Do ...	...	...	20	100
		38	P. W. DIVISIONS.				1,665¼
Fl. 5023-5—G. F. 199-07-4.	6th Apl. 08	3	Accountants, 3rd Grade	75	5	100	281¼
		7	Accountants, 4th Grade	50	4	70	455
		10	Accounts clerks ...	...	...	25	250
2430-2440—459-469	30th May 88	3	Cashiers ...	... ...	...	50	150
		7	,,	...	...	40	280
		30	BANGALORE DISTRICT TREASURY.				1,416¼
Fl. 2324-9—G. F. 213-08.	10th Nov. 10	1	Treasurer ...	...	...	100	100
		1	Head Shroff ...	25	1	30	28¾
Fl. 4795-6—G. F. 213-10.	13th Mar. 11	1	Shroff ...	...	...	25	25
		1	Do ...	...	...	20	20
		1	Head Accountant ...	60	5	85	78¾
		1	Deputy do ...	...	...	50	50
		1	Assistant Accountant	30	1	35	33¾
		1	Do ...	...	...	35	35
		2	Do ...	...	...	30	60
		2	Do ...	...	...	25	50
		3	Do ...	...	...	20	60
		3	Do ...	...	...	15	45
		1	Do ...	10	1	15	13¾
		2	Do ...	...	...	15	30
		21					630
		189	Total Permanent ...				8,329

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned Scale						Increase per month	Decrease per month
No.	Designation	Pay			Average cost		
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...		...	...	...	...	...	...
10	Apprentices	...	...	25	250	...	...
1	Shroffs, 1st grade	...	...	30	30	...	...
2	Do 2nd do	...	...	25	50	...	...
2	Do 3rd do	...	...	20	40	...	...
5					120		
	Local allowance to Accountant and Accounts clerk at Sivasamudram.	...	...	...	27	...	...
246	Total Permanent ...	...	...	...	14,157	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Government Orders sanctioning present Establishment		Nature of					
		Present Scale					
		No.	Designation	Pay			Average cost
				Minimum	Rate of increase	Maximum	
No.	Date						
1	2	3	4	5	6	7	8
			TEMPORARY.	Rs.	Rs.	Rs.	Rs.
			Civil Branch.				
Fl. 301-2 ...	16th Aug. 01	1	Civil Courts Auditor..	100	10	150	137½
Fl. 6094—G. F. 3-14-4	24th April 15	1	Commercial Auditor...	100	10	150	137½
		2	Accountants, 1st Grade	50	3	65	122½
		14	Do 2nd ,,	30	3	45	577½
		1	Do 3rd ,,	...	...	25	25
		1	Do 4th ,,	...	...	20	20
Fl. 1271—G. F. 4-15-8	29th Aug. 17	...	Conveyance allowance to Commercial Auditor.	...	...	...	10
		20					1,030
			Public Works Branch				
Fl. 670-1—G. F. 612-11-12.	6th July 12	1	Accountant, 3rd Grade	75	5	100	93¾
		1	Do 4th Grade	50	4	70	65
		3	Accounts clerks ...	...	...	35	105
P. W. Secy.'s No. 356-1920.	4th April 02						
Fl. 837-4108 ...	31st July 03	2	Accounts clerks ...	...	...	30	60
Fl. 6654-5—G. F. 199-07.	22nd June 08						
Fl. 802-3—S. F. 15-17-2.	15th Aug. 17	1	Cashier ...	...	...	50	50
Fl. 1157-200—G. F. 1140-13.	11th Sept. 14	1	Accountant, 3rd Grade	75	5	100	93¾
Fl. 3630—G. F. 12-15-32.	31st Jan. 16	1	Accountant, 4th Grade	50	4	70	65
Fl. 2153—G. F. 14-13-21.	18th Nov. 14	2	Accounts clerks ...	...	...	40	80
		1	Do ...	...	...	35	35
		1	Do ...	...	...	30	30
Fl. 2590-1—G. F. 12-15-23.	10th Dec. 15	1	Do ...	...	...	30	30
Fl. 4817—G. F. 12-15-24.	27th Feb. 16	1	Do ...	...	...	30	30
		16					737½

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Government Orders sanctioning present Establishment		Nature of Present Scale					
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			PUBLIC WORKS DIVISIONS.				
P. W. Notification, Camp, 421.	16th Dec. 12	1	Accountant, 4th Grade	50	4	70	65
P. W. Secy.'s No. 784-822-3762-800.	20th Apl. 16	1	" "	50	4	70	65
		1	Accounts clerk ...	...	...	25	25
		1	Cashier ...	...	...	40	40
P. W. Secy.'s No. 921-2	9th May 16	1	Accountant, 4th Grade	50	4	70	65
P. W. 4375-6 ...		2	Accounts clerks ...	...	...	25	50
Sanctioned by P. W. Secy. every year to supplement regular Accounts Establishment (P. W. Secy.'s No. 2060-10062, dated 23rd Sept. 1916 for 16-17).		1	Do ...			30	30
		9	Do ...			25	225
		17					565
			ELECTRICAL DEPARTMENT.				
248-51—C. P. S. ...	30th June 11	1	Accountant, 1st Grade	140	10	200	184
288-9—C. P. S. ...	29th April 15	1	Do 3rd do	75	5	100	93¾
		2	Do 4th do	50	4	70	130
		4	Accounts clerks ...	30	3	45	165
		1	Cashier ...	...	...	50	50
		2	Do ...	...	...	40	80
P. W. Secy.'s No. 466—C. P. S.	17th May 17	1	Accounts clerk ...	30	3	45	41½
		1	Accountant, 3rd grade	75	5	100	93¾
		2	Accounts clerks ...	30	3	45	82½
No. 248-51—C.P. S.	20th June 11		Local allowance to Accountant, 1st grade.	...	...	50	102
			Do 3rd do	...	...	25	
			Do. Sivasamudram.	...	...	27	
		15					1,022¼

No. FL. 4613-52—G. F. 92-17-3 DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Sanctioned Scale							
Charge						Permanent	
No.	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
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...		...	...	...	...	...	...
...		...	...	...	...	...	...

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Government Order sanctioning present Establishment		Present Scale					Nature of
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
			KRISHNARAJ SAGAR WORKS.	Rs.	Rs.	Rs.	Rs.
440-7—2453-60 ...	13-3-14 ...	1	Accountant, 2nd grade	105	5	130	123¾
		1	Do 3rd „	75	5	100	93¾
		4	Accounts Clerks ...	...	...	30	120
		2	Cashiers ...	...	...	50	100
		4	Do ...	...	...	40	160
R. 1832-5—L. R. 523-13-4.	31-8-14 ...	1	Accountant, 3rd grade	75	5	100	93¾
R. 768-71—L. R. 25-16-40.	21-7-17 ...	1	Accounts clrek ...	...	...	30	30
		1	Cashier ...	...	...	40	40
G. O. 141-3—5713-5	12-6-14 ...	1	Accountant, 2nd grade	105	5	130	123¾
G.-O.-102-3—P. W. 4780-1.	19-5-16 ...	2	Accountant's 3rd grade	75	5	100	187½
		3	Do 4th „	50	4	70	195
		7	Accounts clerks ...	...	...	30	210
		1	Cashier ...	...	...	50	50
		3	Cashiers ...	...	...	40	120
		1	Shroff ...	...	...	30	30
		3	Ledger clerks ...	...	...	30	90
			Local allowance to Senior Accountant.	...	...	...	50
			Local Allowance at 20 per cent of pay to the rest.	...	...	...	328¾
		36	Total ...	...	...	...	2,146¼
			RAILWAY CONSTRUCTION. Comptroller's Office.				
Fl. 336-8—G. F. 136-13-3.	27-7-14 ...	1	Superintendent ...	100	...	150	150
		2	Accounts clerks ...	80	...	100	200
		4	Do ...	50	...	70	280
		4	Do ...	40	...	50	200
		1	Correspondence Clerk	...	...	35	35
		1	Do ...	...	...	30	30
		1	Do ...	...	...	25	25
Fl. 3206-8—G. F. 12-15-28.	16-6-16 ...	4	Accounts clerks ...	25	...	35	140
G. O. 1221-26—Ry. F. 216-15-16.	5-11-15...	1	Do ...	...	...	50	50
Engineer-in-Chief's No. 4954-339.	18-5-16 ...	1	Do ...	...	...	25	25
Ry. Secy's. No. 3648—Fl. 228.	2-6-17 ...	1	Do ...	...	...	35	35
		21	Total ...	...	...	...	1,170

No. FL: 4613-52 – G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned scale						Permanent	
No.	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
	TEMPORARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Krishnaraj Sagar Works.						
1	Accountant	...	...	150	150	...	...
1	Do	...	...	100	100	...	...
1	Do	...	...	90	90	...	...
1	Do	...	...	80	80	...	...
1	Do	...	...	70	70	...	...
2	Accountants	...	...	60	120	...	...
2	Accounts clerks	...	...	50	100	...	...
5	Do	...	...	40	200	...	...
1	Do	...	...	35	35	...	...
13	Do	...	...	30	390	...	...
1	Shroff	...	...	30	30	...	...
	Local allowance to Senior Accountant ...	...	...	50	50	...	...
	Do at 20 per cent of pay to the rest ...	...	...	...	243	...	...
					1,658		...
29							
	TEMPORARY.						
	Railway Construction.						
1	Superintendent	...	...	150	150	...	...
1	Accountant	...	...	100	100	...	...
1	Do	...	...	90	90	...	...
1	Do	...	...	80	80	...	...
1	Do	...	...	70	70	...	...
2	Accountants	...	...	60	120	...	...
3	Clerks	...	...	50	150	...	...
4	Do	...	...	40	160	...	...
4	Do	...	...	35	140	...	...
5	Do	...	...	30	150	...	...
23		...	...	...	1,210	...	...

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Government Orders sanctioning present Establishment		Nature of					
		Present Scale					
		No.	Designation	Pay			Average cost
No.	Date			Minimum	Rate of increase	Maximum	
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			DIVISIONS.				
Ry. Secy. 3872-3876 —Ry. F. E. 48-16-17.	22-6-17	3	Accountants, 3rd Grade	75	5	100	281¼
		1	,, 4th ,,	50	4	70	65
		3	Accounts clerks ...	40	...	50	150
		1	,, ...	...	...	50	50
		4	,, ...	...	...	40	160
		1	Cashier ...	...	...	50	50
		1	,, ...	40	...	50	50
		14		...	...	...	806¼
		35	Total Railway Construction.	...	...	...	1,976¼
		139	Total Temporary ...	...	...	...	7,477
		328	Total Permanent and Temporary.	...	...	...	15,806
			Average monthly expenditure from lump sum grant.	...	...	...	333⅓
			Average cost of leave allowance.	...	...	...	600
			Grand Total Establishment.	...	...	...	16,739 7/12
			MENIAL ESTABLISHMENT.				
			CIVIL BRANCH— PERMANENT.				
		1	Mutchi and bookbinder.	...	...	18	18
		1	Do ...	...	...	15	15
		1	Dafterband ...	...	...	11	11
		1	Do ...	...	...	10	10
Orders quoted against the clerical establishment of the Civil Branch.		1	Jamadar ...	...	...	14	14
		1	Daffadar ...	...	...	12	12
		1	Dalayat ...	...	...	10	10
		3	Do ...	...	...	8	24
		27	Peons ...	...	...	7	189
		1	Do ...	...	...	6	6
		1	Scavenger ...	...	...	6	6
		1	Sweeper ...	...	...	6	6
		40		...	...	...	321

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Charge							
		Sanctioned Scale				Permanent	
No.	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.		Rs.	Rs.
52	Total Temporary				2,868	...	4,609¼
298	Total Permanent and Temporary ...				17,025	1,218¾	...
298	Grand Total, Ministerial Establishment ...				17,025	285 5/12	...
2	Attenders			18	36		
3	Attenders			16	48		
6	Do			14	84		
1	Book binder			15	15		
1	Jamadar			14	14		
2	Daffadar			12	24		
3	Peons			11	33		
5	Do			10	50		
9	Do			9	81		
28	Do			8	224		
1	Gollar			12	12		
1	,, ...			10	10		
2	Gollars			9	18		
[illegible]	Sweepers			6	18		
					667		

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Nature

Government Orders sanctioning present Establishment		Present Scale					
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
			P. W. BRANCH PERMANENT.	Rs.	Rs.	Rs.	Rs.
G. O. No. Fl. 6577—G. F. 14-13-34.	10 5-15	1	Mutchi and book-binder.	12	1	16	15
		1	Dafterband ...	10	1	15	$13\frac{3}{4}$
		1	Dafadar ...	...	...	10	10
		6	Peons ...	...	...	8	48
G. O. Fl. 3508—G. F. 41-15-2.	22-1-16	1	Sweeper and watch-man.	...	...	7	7
			TEMPORARY.				
G. O. Fl. 2306-7—G. F. 136-13-6.	30-11-14	2	Peons ...	...	...	8	16
Fl. 6402—G. F. 7-14-5	8-5-15	2	Do ...	...	...	8	16
Fl. 6577—G. F. 14-13-34.	10-5-15	6	Do ...	...	...	7	42
Fl. 3408—G. F. 41-15-2.	22-1-16						
		20		...	...	...	$167\frac{3}{4}$
		60		...	...	...	$488\frac{3}{4}$
			BANGALORE DISTRICT TREASURY.				
Orders quoted against clerical establishment of the Treasury.		1	Gollar	...	...	10	10
		4	Gollars	...	...	7	28
		1	Mutchi	...	...	12	12
		1	Dafadar ...	...	...	8	8
		2	Peons	...	...	7	14
		3	Do	...	...	6	18
		12		...	...	...	90
			RAILWAY CONSTRUCTION.				
Fl. 336-8-4—G. F. 136-13-3.	27-7-14	1	Mutchi	...	...	15	15
	...	3	Peons	...	...	7	21
Fl. 3206-8—G. F. 12-15-28.	10-6-17	1	Do	...	...	8	8
		5		...	...	...	44
		77	Total Menial Establishment.				6
		417	Grand Total ...	...	...	...	

Proceedings of the Government of
His Highness the Maharaja of Mysore.

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R e a d:-

Letter No. 2642/R147 dated 30th September 1915 from the Comptroller submitting proposals for the revision of the Civil and P.W. establishment of his office as also of the accounts establishment of the P.W. Divisonal offices.

2. G.O.No.1326-27/G.M.184-16-1, dated the 29th July 1916, appointing Mr. K.L. Datta M.A., Accountant General (Retired) as a special officer to examine the State Account Department and report upon the improvement needed in the organization and working of the Department in its several branches.

3. G.O.No.Fl.7750-99/G.F.219-16-1, dated the 22nd June 1917, approving Mr. Datta's proposal for the complete amalgamation of the public works and civil branches of the Comptroller's Office and calling for detailed proposals about the re-organization of the Comptroller's staff.

4. G.O.No.Fl.7619-68/G.F.233-16-3, dated the 20th June 1917, sanctioning the

the amalgamation of the State Huzur Treasury with the Bangalore District Treasury.

5. G.O.No.Fl.1792/G.F.11-17-3, dated the 25th September 1917, sanctioning the retention of the Commercial Auditor pending re-organization of the Comptroller's office.

6. G.O.No.Fl.677-9/G.F.11-15-, dated the 9th August 1917, directing that the appointments of Civil Courts Auditor be included in the Local Audit Staff of the Comptroller's Office and be continued as temporary for some time longer.

7. Correspondence ending with Government letter No.Fl.37/G.F.86-16, dated the 3rd July 1917, to the Comptroller intimating that his proposal for the appointment of Mr. B. Srinivasa Iyengar as Deputy Comptroller for Railways, will be considered along with the proposals of Mr. Datta regarding the re-organization of the Comptroller's Office.

8. Note dated the 13th September 1917, by Mr. Datta submitting the detailed proposal regarding the re-organization of the Comptroller's Office and staff involving a net saving of Rs.536 per annum in the existing cost.

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Order No. Fl.4613-5-2/G792-17-3

26th Feb. 1918.

The main features of the scheme of

re-organization proposed by Mr. Datta are as follows:-

(1) The entire establishment of the Comptroller is divided into four classes viz.,

(i) the Gazetted staff,

(ii) the Subordinate Account Service,

(iii) the Accountant Service and

(iv) the clerical service.

(2) As a result of the amalgamation of the Civil and P.W. Branches of the Comptroller's Office ~~and~~ the number of sections has been reduced.

(3) The number of Gazetted Assistants of the Comptroller is reduced by two.

(4) With a view to improve the prospects of the officers in the Accounts Department an additional Deputy Comptrollership is created.

(5) The two appointments of Chief Superintendents ~~is~~ are abolished with a corresponding increase in the number of Assistant Comptrollers of which two posts will be reserved for the subordinate Account Service.

(6) Special arrangements for the training of Gazetted Officers, Superintendents as well as clerks are proposed. To enable the Government to get men trained to hold charge as Gazetted Officers in the Account Department, it is suggested that Officers having

having a special aptitude for accounts work should be selected from among Assistant Commissioners, with not more than five years' service and should be given a special training in the Comptroller's office for about twelve months, without being required to hold charge of any section. If they are able to pass the departmental examination prescribed for Financial Officers of the Government of India, within two years from the date they are posted to the Comptroller's Office for training, even if they have left it in the meantime, they should, it is proposed, be allowed a special reward of Rs.1,000. It is also proposed that if within the twelve months from the date they are in training in the office, they are able to pass the examination and if there is a suitable vacancy, they should be retained there; and if there is no vacancy, they should be reverted to the general line whether they have been able to pass the examination or not.

(7) A suitable number of reservists for leave vacancies and apprentices for training has been provided for.

(8) In place of several grades on progressive pay a few grades all on fixed pay have been proposed.

2. Government are pleased to accept the proposals of Mr. Datta subject to the following modifications and remarks:-

The establishment of the Civil and Public Works Branches including the Electrical Department Account Staff and of Huzur Treasury should be immediately amalgamated into one combined staff. The relative position of the several officials of these branches in the combined staff will be determined by a committee of four officers consisting of the Comptroller, Mr. Satyaraj Chetty, Deputy Comptroller, Mr. L.Bishtopanth Badami, Offg. Superintendent, Government Gardens, and Mr. S. Shamanna, Assistant Comptroller. The Committee's report should be submitted to Government for orders within one month.

as per memo dtd 8.9.20.

3. The subdivision of accounts office staff into form service as proposed by Mr. Datta is approved.

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4. The scheme of examinations suggested by him for the several services is also accepted subject to the following modifications

(1) The examinations for the Subordinate Account Service in Mysore should be adapted to local requirements.

(2) Provision may be made for exemption being granted, with the sanction of Government from passing the Government of India Examination for enrolled officers for promotion from the subordinate Account Service to the Gazetted Service.

5. Gazetted Staff.- The strength of the Gazetted Staff is fixed at ten as suggested by Mr. Datta and agreed to by the Comptroller and the distribution of the work proposed

proposed among that staff is adopted.

6. An additional temporary officer for a period of one year to revise the Account Codes and Manuals is also approved.

7. The scale of pay of the two Deputy Comptrollers is fixed at Rs.600-40-800 instead of in two grades viz., on Rs.700-40-900 and 500-40-700 as proposed.

8. The officer in charge of the Huzur Treasury may be given a local allowance of Rs.50 like other Civil Service Assistant Comptrollers.

9. The scheme of training of Gazetted officers suggested by Mr. Datta is generally approved, but provision should be made for deputation for short periods to British Indian Account Offices.

10. The proposals for the drafting of Assistant Commissioners for special training in the Comptroller's Office and for a special reward of Rs.1,000 for their passing the Government of India examination for enrolled officers are approved.

Government recognise that an officer of the Account Department qualified for promotion in the general line should be transferred after some years service in that Department but no definite term need be fixed for service in the Comptroller's Office in the case of Assistant Commissioners transferred there

there to.

11. Ministerial Staff.-The scheme of reservists and apprentices as suggested by him is also accepted. Temporary promotions from grade to grade may be given in all leave vacancies but no appointment will be admissible in the last grade of clerks.

12. The lumpsum grant for temporary establishment should be discontinued.

13. The local allowance of Rs.10 of the Commercial Auditor and the local auditors at head quarters will be continued but the allowances of the two accounts in the Chief Electrical Engineer's office should cease as suggested by Mr. Datta.

14. The appointments of Civil Courts Auditor and the Commercial Auditor are made permanent. The desirability of confirming the existing men should be reported on by the Committee.

15. The proposal of Mr. Datta to withdraw one or two clerks from the P.W. Sub Divisions to strengthen the Divisional offices is reserved for separate consideration.

16. Mr. Datta's proposal to continue the establishment required for the open lines of the railway on its present basis as entirely separate from the other establishment, is approved.

17. Recruitment of ministerial staff:- The recruitment to the Subordinate Account Service should as far as possible be made fro the existing men in the Comptroller's office and from Probationers. The Committee constituted as above mentioned will be requested to go into the question carefully and submit proposals.

18. The general principles enunciated by Mr. Datta in the method of recruiting the Accounts Service are accepted. The question of exempting existing men from passing the prescribed examinations will be considered by the Committee.

19. The suggestion of Mr. Datta that, in respect of the temporary men with long service now working in the Comptroller's office eligible to be confirmed, a concession to count the temporary service should be granted, is also provisionally approved. The list of the men entitled to the concession should be submitted to Government with the Committee's proposals, when the matter will be finally decided.

20. Menial Staff.- Mr. Datta's proposals regarding the revision of the menial staff is approved with the modification that the Comptroller and the Deputy and Assistant Comptrollers may be allowed to have one more peon each.

21. The revision of the staff of the

the Comptroller as sanctioned by Government is embodied in the proposition statement appended to this order. The service of the attenders will be considered superior.

22. The financial effect of the proposed staff hereby sanctioned by Government is a net addition to the permanent cost of Rs. 1,314-5-6 per mensem or Rs.15,772 per annum, with a corresponding reduction in the cost of temporary establishment of Rs.1,284½ per mensem or Rs.15,414 per annum, for which provision has been made in the budget of the current year. The small increase of Rs.30 per mensem during 1917-18 will be met out of the sanctioned grants.

Fair draft of G.O. as approved by Council.

13.2.18.

Chief Secretary to Govt.

To

The Financial Secretary to Govt.
Other Secretaries to Government.
The Comptroller to Government.
The Chief Engineer and P.W.Secy. to Government.
Other Heads of Departments.
Mr. Datta, Special Officer.

G.792-17
Sw. 4

D. 2330.

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No.....

446 R 975/3/18.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 4th ~~19~~ March 1918.

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To Rajamantrapravina Diwan Bahadur
.....d. S. Chakravarti....., ESQ., M.A., F.R.A.S.,
Secretary to the Government of Mysore,
.....Financial.....*Department.*

SIR,

I have the honour to acknowledge the receipt of Government Order No.Fl.4613-52/G.F.92-17-3 dated 26th February 1918 sanctioning the reorganisation of the Account Department and directing the submission for orders of Government of proposals for giving effect to the new scale in respect of the Establishment of the Dept.

2. This is the Budget season and I am not sure if I shall be able to submit these proposals, after consideration by the Comittee appointed by Government, within one month as directed by them. I shall try to submit them as early as possible. In the meantime, the claims and audit will be regulated in accordance with the old sanctions.

I have the honour to be,

Sir,

Your most obedient servant,

M N Krishna Rao

Comptroller.

WD.0J22—GPB—8,000—14-12-16

C. O. 42–Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

G.R.S. VI-71]

SUBJECT Comptroller's office Establishment

Diary No. of letter replied to 2333a

General and Revenue Secretariat

( )

the 191 .

Date of issue 18 March 18

Signed by W S

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada part ?

Gf Section 92-17

File No. 92-17

Serial No. 5

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read.—

Govt order No H 4613-52 Gf 92-17-3 dy 26.2.1918 sanctioning the reorganisation of the Accounts Dept and directing that the proposals for giving effect to the new scale in respect of the Establishment of the Depart be submitted within a month

Order Thereon:— No.

2) Letter No 946/R dy 4.3.1918 from the Comptroller stating that on account of the present Budget season it may not be

over.

ossible for him to submit the pro-
osals within the time required
y the order but that he will en-
leavour to do it as early as possible
nd that in the meantime the
lans and audit of the
stablishment will be regulated
ccording to the old scale.

Order thereon No H 50139 18 March/18

Approved.

18/3/18

15/3

13.3.18

Mr H Secretary.

To The Comptroller

List of enclosures.

Copied by

Examined by